Line 15: Renaissance zone deduction. To be eligible you must meet all the following requirements:

- Be a permanent resident of a renaissance zone for at least 183 days.
- Must not be delinquent for any state or local taxes abated by the Renaissance Zone Act.
- Must file an MI-1040 each year.
- Have gross income of not more than $1 million.

If you were a full-year resident of a renaissance zone you may subtract all earned income. Unearned income such as capital gains may have to be prorated. If you lived in the zone at least 183 days during 1999, you may subtract the portion of income earned while a resident of the zone. Complete and attach a Schedule NR to your MI-1040.

(See "Special Note" on the back of Schedule NR, page 32.) For additional information regarding qualifications for the renaissance zone deduction [redacted] request the *Renaissance Zone Information for Individuals* brochure (form 3292).

You may also call the Michigan Tele-Help System (1-800-827-4000) and listen to topic #293.

Line 16: You may subtract Michigan state and city income tax refunds and homestead property tax credit refunds that were included in AGI.

Note to farmers: You may subtract (to the extent included in AGI) the amount that your state or city tax refund and homestead property tax credit exceeds the business portion of your homestead property tax credit.

Line 17: Allowable miscellaneous subtractions include:

- Contributions to national or Michigan political parties or candidates. The maximum deduction is $50 on a single return and $100 on a joint return.
- Benefits from a discriminatory self-insured medical expense reimbursement plan, to the extent these reimbursements are included in AGI.
- Proceeds and prizes won in State of Michigan regulated bingo, raffle or charity games to the extent included in AGI.
- Amount of salary and wage expense that cannot be deducted on your federal return because you are claiming a work opportunity credit, clinical testing (orphan drug) credit or research credit. Attach a copy of U.S. *Work Opportunity Credit* (form 5884), *Credit for Increasing Research Activities* (form 6765), or *Orphan Drug Credit* (form 8820) to substantiate this subtraction.
- Losses from the disposal of property reported in the Michigan column of Michigan form MI-1040D, line 18, or MI-4797, line 18b.
- Amount used to determine the credit for elderly or totally and permanently disabled from U.S. *Schedule R*, line 19, or U.S. *1040A Schedule 3*, line 19.
- Michigan net operating loss deduction. Attach MI-1045. See page 10.
- Net income included in AGI from Michigan gas and oil royalty interest or working interest.
- If you purchased a Michigan Education Trust (MET) contract during 1999, you may deduct the total contract price (including application and processing fees).
- If you purchased a MET payroll deduction or monthly purchase contract, you may deduct the amount paid on that contract during 1999 (not including fees for late payments or insufficient funds). You should receive an annual statement from MET specifying this amount.
- If you purchased a MET contract between 1988 and 1990 with a MET-secured loan and have not previously deducted the total contract price paid, you may deduct the principle amount paid on the secured loan during 1999.
- Amount of taxable benefits the **purchaser** received and included in AGI during 1999 because the MET contract was terminated to attend a private school or out-of-state school, or the beneficiary (student) did not attend school. The beneficiary cannot claim this subtraction.

You may not subtract:

- Itemized deductions from U.S. *Schedule A*.
- Sick pay, disability benefits and wage continuation benefits paid to you by your employer or by an insurance company under contract with your employer.
- Unemployment benefits included in AGI, except railroad unemployment benefits.
- Distributions from a deferred compensation plan received while a resident of Michigan.
- Lottery winnings. (Exception: installment payments from prizes won on or before December 30, 1988 may be subtracted.)

General Information for Homeowners and Renters

About the Homestead Property Tax Credit (MI-1040CR)

Who may claim a property tax credit

You may claim a property tax credit if all of these apply:

- Your homestead is located in Michigan.
- You were a Michigan resident at least six months of 1999.
- You pay property taxes or rent on your Michigan homestead.

You can have only one **homestead** at a time, and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment, or a mobile home and a lot in a mobile home park. A vacation home or income property is not considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place you plan to return to whenever you go away. Even if you spend the winter in a southern state, your domicile is still Michigan. College students and others whose permanent homes are not in Michigan are not Michigan residents. Domicile continues until you establish a new permanent home.

Property tax credit claims may not be submitted on behalf of minor children. Any public assistance benefits paid to a minor must be included in the household income of the parents when computing their credits.

You may not claim a property tax credit if your household income is over $82,650. The computed credit is reduced by 10 percent for every $1,000 (or part of $1,000) that household income exceeds $73,650. If filing a part-year return, you must annualize household income to determine if the income limitation applies. See instructions for annualizing on page 22.

Which form to file

Use form MI-1040CR in this book. If you are blind and own your homestead, are in the active military, are an eligible veteran or an eligible veteran's surviving spouse, request form MI-1040CR-2 and complete both forms. **Use the form that gives you a larger credit.** If you are blind and rent your homestead, you cannot use the MI-1040CR-2. Claim your credit on form MI-1040CR and check box 7b.

The request for your Social Security number is authorized under USC Section 42. Social Security numbers are used by the Michigan Department of Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating credit and property tax credit claims filed and to deter fraudulent filing(s).

When to file

If you do not have to file a Michigan income tax return (form MI-1040), you may file your credit claim as soon as you know your 1999 household income and property taxes levied in 1999. If you file a Michigan income tax return, your credit claim should be attached to your MI-1040 return which is due April 17, 2000.

Amending your claim

Use the MI-1040X form and attach a copy of your corrected credit claim. You must do this within four years of the date set for filing your original income tax return.

Delaying payment of your property taxes

Some senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. It depends on the county in which you live and your income level. **Contact your local or county treasurer for more information about delaying payment of your property taxes.**

Household income

Household income is the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. It is your AGI, plus all income exempt or excluded from AGI. See "Married, filing separately" and "Single adults sharing a home" on page 20.

Household income does NOT include:

- Stipends received by an enrolled participant in the **foster** grandparent or senior companion program pursuant to the Domestic Volunteer Service Act of 1973.
- Energy assistance grants or energy assistance tax credits.
- Government payments to a third party (i.e., a doctor).

  Note: If payment is made from money withheld from your benefit, the payment is part of household income. (For example, the Family Independence Agency may pay your rent directly to the landowner.)
- Money received from a government unit to repair or improve your homestead.
- Surplus food.
- State and local income tax refunds and homestead property tax credits.
- Chore service payments. (These payments are income to the provider but not the person receiving the service.)
- The first $300 from gambling, bingo, lottery, awards or prizes. For example, if you win $500 in a church raffle, you must include $200 of this in your household income.
- The first $300 in gifts, cash or expenses paid on your behalf by a family member or friend.
- Amounts deducted from Social Security or railroad retirement benefits for Medicare premiums.
- Life, health and accident insurance premiums paid by your employer. However, if you pay medical insurance or health maintenance organization (HMO) premiums for you or your family, you may deduct the cost from household income.
- The gain postponed on the sale of your personal residence. (Exception: see instructions for line 18 on page 21.)

Property taxes that can be claimed for credit

Ad valorem property taxes that were levied on your homestead in 1999, including collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 1999 taxes the amount of property taxes billed in 1999 from a corrected or supplemental tax bill. You must deduct from your 1999 property taxes any refund of property taxes received in 1999 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 1998 property taxes paid in 1999)
- Penalty and interest on late payments of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Special assessments (for drains, sewers, etc.) that are not based on taxable value or are not applied to the entire taxing jurisdiction.

Home used for business. If you use part of your home for business, you may claim the property taxes on the living area of your homestead, but not the property taxes on the portion used for business. This applies whether or not you claim the property taxes on a federal business schedule.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units. This is true even if 20 percent of the rent paid on the rental is less than 50 percent of the property taxes.

Owner-occupied income property. This section applies to apartment building owners who live in one of the units and to single family home-owners who rent a room(s) to a tenant(s). Owners must do two calculations to figure the tax that can be claimed and base their credit on the **lower** amount. The first calculation subtracts 20 percent of the rent collected from the tax eligible for credit. The second calculation reduces the tax eligible for credit by the amount of tax claimed as a business deduction on your U.S. *1040.*

For example, your home has an upstairs apartment that is rented to a tenant for $395 a month.

Total property taxes on your home are $2,150. The calculations are as follows:

Step 1: $395 x 12 = $4,740 annual rent
$4,740 x .20 = $948 taxes attributable to the apartment
$2,150 total taxes - $948 = $1,202 taxes attributable to owner's homestead

Step 2: $2,150 total taxes - $858 taxes claimed as a business deduction = $1,292 taxes attributable to homestead

The owner's taxes that can be claimed for credit are $1,202, the smaller of the two computations.

Farmers. You may include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you may claim all of your farmland taxes including taxes on unoccupied farmland. Do not include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home more than 10 years, you may claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home less than 10 years, you may claim the taxes on your home and five acres of farmland adjacent and contiguous to your home.

You may not claim rent paid for vacant farmland when computing your property tax credit claim.

Include any farmland preservation tax credit in your household income. Enter the amount of credit you received in 1999 on line 19 or include it in net farm income on line 17.

Homestead property tax credits are not included in household income. If you included this amount in your taxable farm income, you may subtract it from household income.

Rent that can be claimed for credit

Twenty percent of rent paid is considered property tax that can be claimed for credit, except as explained below. See "ALTERNATE PROPERTY TAX CREDIT FOR RENTERS AGE 65 OR OLDER" on page 22.

If you live in housing on which **service fees** are paid instead of taxes, 10 percent of your rent can be claimed for credit. If the landowner says your tax share is less than 10 percent, use the amount the landowner gives you.

If your housing is **exempt** from property tax and no service fee is paid, you are not eligible for credit. This includes university or college-owned housing.

If your **housing costs are subsidized**, base your claim on the amount you pay. Do not include the federal subsidy amount.

Mobile home park residents, claim the $3 per month specific tax on line 9, plus 20 percent of the balance of rent paid on line 10.

If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you are one of the few who lives in a cooperative where residents pay rent on the land where the building sets, residents may also claim 20 percent of that land rent. (Do not take 20 percent of your total monthly payment.)

When you pay **room and board in one fee,** the landowner should be able to exclude the board portion of your payment and tell you the amount that goes toward your room. You may claim 20 percent of your room rent as taxes.

You may also determine your tax that can be claimed for credit based on square footage. For example, you pay $750 a month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landowner pays $54,000 in taxes per year.

Step 1: 600/62,000 = .0097

Step 2: $54,000 x .0097 = $524 taxes you can claim for credit.

Special Situations

If you moved in 1999

Residents who lived temporarily outside Michigan may qualify for a credit as long as Michigan remained their state of domicile. However, personal belongings and furnishings must have remained in the Michigan homestead AND the homestead must not have been rented or sublet during the temporary absence. (See the definitions of resident on page 9 and domicile on page 17.)

If you bought or sold your home, you must prorate your taxes. Complete form MI-1040CR, lines 37-43, to determine the taxes that can be claimed for credit. Use only the taxes levied in 1999 on each Michigan homestead, then prorate taxes based on days of occupancy. Do not include taxes on out-of-state property.

If you married during 1999, combine each spouse's share of taxes or rent for the period of time he or she lived in separate homesteads. Then add the prorated share of taxes or rent for the time you lived together in your marital home. This only applies to homes located in Michigan and to couples who married during 1999.

Part-year residents who lived in Michigan at least six months during the year may be entitled to a partial credit. If you are a part-year resident, you must include all income received as a Michigan resident in household income (line 30). Complete MI-1040CR, lines 37-43, to determine the taxes to claim for credit on your Michigan homestead.

Residents of nursing homes and other adult care homes

If you are a resident of a nursing home, adult foster care home or home for the aged, that facility is considered your homestead. If the facility pays local property taxes (many do not), you may claim your portion of those taxes for credit. You may not claim rent. Ask the manager what your share is. If you would rather figure it yourself, divide the amount of property tax levied on the facility in 1999 by the number of residents the facility is licensed for. This is your share. If both you and your spouse live in the facility, add your shares together. If you lived in the facility only part of the year, multiply

this amount by the portion of the year you lived at the facility.
(Exception: Credit is not allowed if your facility care charges are paid directly to the facility by a government agency.)

If you maintain a homestead and your spouse lives in an adult care home, you may file a joint credit claim.

Combine the tax for your homestead and your spouse's share of the facility's property tax to compute your claim. If you are single and maintain a homestead (that is not rented to someone else) while living in an adult care home, you may claim either your homestead or your share of the facility's property tax, but not both. Use the one that gives you the larger credit.

Deceased claimant's credit

The estate of a taxpayer who died in 1999 (or 2000 before filing a claim) may be entitled to a credit for 1999. The surviving spouse or personal representative can claim this credit.

The surviving spouse may file a joint claim with the deceased. Enter both names and Social Security numbers on the form, and write "deceased" after the decedent's name. Sign the return and write "Filing as a surviving spouse" and the decedent's date of death in the decedent's signature block. Include the decedent's income in household income.

The personal representative must prorate taxes to the date of death. Complete lines 39-43 of the MI-1040CR, to help prorate the property taxes. Annualize household income. See instructions for lines 31 and 36 on page 22. Attach a copy of the tax bills or rent receipts. Also submit a copy of U.S. *1310* or an MI-1310.

Enter on line 1 of the decedent's claim the names of the decedent and personal representative in the following order:

Joe Lane, Estate of
Mary Jones, Rep.

Use the decedent's Social Security number and the personal representative's address. Enter the date of death in the signature block.

If you are separated and file a joint return with your spouse, your claim must be based on the tax or rent for 12 months on only one home. The household income must be the combined income of both you and your spouse for the entire year.

If you file separate federal and state returns and maintain separate homesteads, you may each claim a credit. Each credit is based on the individual taxes or rent and individual income for each person.

If you separated or divorced in 1999, figure your credit based on the taxes you paid together before your separation plus whatever taxes you paid individually after your separation. Attach a schedule showing your computation. The brochure *Homestead Property Tax Credit for Separated or Divorced Taxpayers* (form C-4354) contains a worksheet to help you compute your credit.

For example, Bob and Susan separated on October 2, 1999. The annual taxes on the home they owned were $1,860. Susan continued to live in the home, and Bob moved to an apartment on October 2 and paid $350 per month rent for the rest of the year. Susan earned $20,000 and Bob earned $25,000. They lived together for 274 days.

Step 1: Determine the prorated income for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days then multiply that figure by 274.

Susan ($20,000/365) x 274 = $15,014
Bob ($25,000/365) x 274 = $18,768

Step 2: Add both prorated incomes together to determine the total income for the time they lived together.

$15,014 + $18,768 = $33,782

Step 3: Divide each individual's prorated share of income by the total income from step 2 to determine the percentage of income attributable to each.

Susan $15,014/$33,782 = 44%
Bob $18,768/$33,782 = 56%

Step 4: Determine the prorated taxes eligible for credit for the time they lived together. Divide the $1,860 by 365 days then multiply by 274 days.

($1,860/365) x 274 = $1,396

Step 5: Determine each individual's share of the prorated taxes. Multiply the $1,396 by the percentages determined in step 3.

Susan $1,396 x 44% = $614
Bob $1,396 x 56% = $782

Enter these amounts on your MI-1040CR, line 42, column A.

Susan uses lines 39-42, column B, to determine her share of taxes for the remaining 91 days.

Bob uses lines 44-45 to determine his share of rent. Each completes the remaining lines of the MI-1040CR according to the line-by-line instructions.

Married, filing separately

Spouses who file separate Michigan income tax returns and share a household are entitled to only one property tax credit. Complete your property tax credit claim jointly and include income from both spouses in household income. You may then divide the credit as you wish. If each spouse claims a portion of the credit, attach a copy of the claim showing each spouse's share of the credit to each income tax return. Enter only your portion of the credit on MI-1040, line 32.

Single adults sharing a home

When two or more single people share a home, each may file a credit claim if each has contracted to pay rent or owns a share of the home. Each should file an individual claim based on his or her household income and prorated share of taxes or rent paid.

Line-by-Line Instructions for Form MI-1040CR

Lines not listed are explained on the form.

IDENTIFICATION

Lines 1, 2 and 3: If you are filing this form with an income tax return (MI-1040), you do not need to enter your address on this form, but you must enter your name(s) and Social Security number(s). If you are married filing separate claims enter both Social Security numbers, but do not enter your spouse's name.

Line 5: If you and your spouse had a different residency status, mark the box that applies to each spouse.

Line 6: Enter your age. You are a senior citizen if you or your spouse was age 65 by December 31, 1999, or if you are the surviving spouse of a person who was age 65 or older at the time of death. You are considered age 65 the day before your 65th birthday.

Line 7: Check box "a" if you or your spouse is paraplegic, quadriplegic or hemiplegic as of December 31, 1999.

Check box "b" if you or your spouse is totally and permanently disabled as of December 31, 1999 (as defined under Social Security Guidelines 42 USC 416). Do not check box "b" if you or your spouse is a senior citizen.

PROPERTY TAX AND HOUSEHOLD INCOME

Include all taxable and nontaxable income you and your spouse received as Michigan residents in 1999. If your family lived in Michigan while one spouse earned wages outside Michigan, include the income earned out of state in your household income. (See "Household income" and "Property taxes that can be claimed for credit" on page 18.)

Line 8: If you own your homestead, enter the 1999 taxable value from your 1999 property tax statement. If you do not know your taxable value, ask your local treasurer. Farmers should include the taxable value on all land that qualifies for this credit.

Line 9: Read "Property taxes that can be claimed for credit" on page 18 before you complete this line.

Line 13: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), deferred compensation received, sick pay or long-term disability benefits, including income protection insurance.

Line 15: Enter the sum of the amounts from the following U.S. forms: *Schedule C* (business income or loss); *4797* (other gain or loss); and *Schedule E* (rents, royalties, partnerships, S corporations, estates and trusts). Include amounts from sources outside Michigan. **Attach these schedules to your claim.**

Line 16: Enter all annuity, pension and IRA benefits and the name of the payer. This should be the taxable amount shown on your U.S. *1099-R*. If no taxable amount is shown on your U.S. *1099-R*, use the gross amount. Enter zero if all of your distribution is from your contributions made with income previously included in adjusted gross income. The amount you are reporting should include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. *4972*.

Line 17: Enter the amount from U.S. *Schedule F* (farm income or loss). Attach *Schedule F*.

Line 18: Enter all capital gains. This is the total of short and long-term gains, less short and long-term losses from your U.S. *Schedule 1040D*, line 17 (for gains) or line 18 (for losses). Include gains realized on the sale of your residence regardless of your age or whether or not these gains are exempt from federal income tax. Do not include deferred gains from the sale of a residence when the proceeds are reinvested in a new home (in accordance with IRC section 1034).

Line 19: Enter alimony received and describe any other taxable income.

This includes:

- Awards, prizes, lottery, bingo and other gambling winnings over $300 (see "Household income" on pg. 18)
- Farmland preservation tax credits, if not included in farm income on line 17.

Line 20: Enter your Social Security, Supplemental Security Income (SSI) and Railroad Retirement benefits. Include death benefits and amounts received for minor children or other dependent adults who live with you. Report the amount actually received. Do **not** include the amount deducted for Medicare.

Line 21: Enter child support received. Also enter all payments received as a foster parent. **Note:** If you received a *1999 Child Support Annual Statement* showing child support payments paid to the Friend of the Court, enter the child support portion here and attach a copy of the statement. Also see line 25.

Line 23: Enter other nontaxable income. This includes:

- Compensation for damages to character or for personal injury or sickness;
- An inheritance (exclude an inheritance from your spouse);
- Proceeds of a life insurance policy paid on the death of the insured (exclude benefits from a policy on your spouse);
- Death benefits paid by or on behalf of an employer;
- The value over $300 in gifts of cash, merchandise or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) from parents, relatives or friends;
- Minister's housing allowance;
- Amounts paid directly to you as a scholarship, stipend, grant or GI bill benefits; and
- Reimbursement from dependent care and/or medical care spending accounts.

Also include payments made on your behalf except government payments made directly to an educational institution or subsidized housing project.

Line 24: Enter workers' compensation benefits received, service-connected disability compensation benefits and pension benefits received from the Veterans Administration. Veterans receiving retirement benefits should enter their benefits on line 16.

Line 25: Enter the total payments made to your household by the Family Independence Agency (FIA) and all other public assistance payments. Your *1999 Annual Statement(s)* mailed by FIA in January 2000 will show your total FIA payments. Your statement(s) may include the following: Family Independence Program assistance (FIP), State Disability Assistance (SDA), State Family Assistance (SFA), Refugee Assistance, Repatriate Assistance and vendor payments for shelter, heat and utilities. **Note:** If you received a *1999 Child Support Annual Statement,* subtract the amount of child support payments entered on line 21 from the total FIA payments and enter the difference here.

Line 27: Enter total adjustments from your U.S. *1040,* line 32, or U.S. *1040A,* line 17. Describe any adjustments to income.

These adjustments reduce household income:

- Payments to an individual retirement account (IRA); Keogh (HR 10), SEP, or SIMPLE plans;

- Student loan interest deduction;
- Medical savings account deduction;
- Moving expenses;
- Deduction for self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest penalty for premature withdrawal;
- Alimony paid.

Also enter the amount of a net operating loss (NOL) deduction. **Note:** A deduction for a carryback or carryforward of an NOL cannot exceed federal modified taxable income. Attach your *Application for Net Operating Loss Refund* (form MI-1045).

Line 28: Enter medical insurance or HMO premiums you paid for yourself and your family (NOT MEDICARE). Include medical insurance premiums paid through payroll deduction. Include the portion of auto insurance paid for medical coverage. Do not include insurance premiums deducted on line 27 or amounts paid for income protection insurance.

PROPERTY TAX CREDIT

Line 31: Multiply line 30 by 3.5 percent (.035) or the percentage from Table 3 below. **This is the amount that is not refundable**. The personal representative claiming a credit for a deceased taxpayer with household income of $6,000 or less must annualize the decedent's income and use the annualized figure to determine the nonrefundable percentage from Table 3 on this page. Then use the actual household income to compute the credit. See instructions for annualizing on this page.

Line 36: Taxpayers with household income over $82,650 (line 30) are not eligible for credit in any category. The computed credit is reduced by 10 percent for every $1,000 (or part of $1,000) that your household income exceeds $73,650. If you are filing a part-year return (for a deceased taxpayer or a part-year resident), you must annualize the household income to determine if the credit reduction applies. If the annualized income is more than $73,650, use actual household income to compute the credit; then reduce the credit 10 percent for every $1,000 (or part of $1,000) that your annualized income exceeds $73,650. The surviving spouse filing a joint claim does not have to annualize the deceased spouse's income.

To annualize income (project what it would have been for a full year):

Step 1: Divide 365 by the number of days the claimant lived or was a Michigan resident in 1999.

Step 2: Multiply the answer from step 1 by the claimant's household income (line 30). The result is annualized income.

RENTERS

See "Rent that can be claimed for credit" on page 19.

Line 44: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landowner's name and address, number of months rented, rent paid per month and total rent paid. Do this for each Michigan homestead rented during 1999. If you need more space, attach an additional sheet. Do not include more than 12 months' rent. Do not include amounts paid directly to the landowner on your behalf by a government agency.

CREDIT PRORATION

If you received Family Independence Program assistance (FIP) or other FIA benefits in 1999, your credit must be prorated to reflect the ratio of income from other sources to total household income.

ALTERNATE PROPERTY TAX CREDIT FOR RENTERS AGE 65 OR OLDER

Line 56: Enter the rent paid from line 45 or, if you live in service fee housing, line 47. If you moved from one rental homestead to another during the last two years, enter here the smaller of:

- The final month's rent on your previous rented homestead multiplied by 12, **OR**
- The actual rent paid from line 45 or 47.

TABLE 3: PERCENT OF TAXES NOT REFUNDABLE

Claimant Category:	Income	To Qualify for Credit, Your Property Tax Must Exceed: % of Income
All General Claimants	$0 - $82,650	3.5%
Other Claimants*	$3,000 or less	0%
	$3,001 - $4,000	1%
	$4,001 - $5,000	2%
	$5,001 - $6,000	3%
	More than $6,000	3.5%

*Other claimants are senior citizens and people who are paraplegic, hemiplegic, quadriplegic and totally and permanently disabled.