



40555 Utica Road, Box 8009, Sterling Heights, MI 48311-8009

Office of Assessing
(586) 446-2340

February 15, 2022

Dear Property Owner:

Enclosed are the City of Sterling Heights Hardship Exemption Guidelines and Application Form for persons requesting tax relief due to financial hardship under Section 211.7u, P.A. 206 of 1893.

The enclosed Application form **MUST BE COMPLETED IN ITS ENTIRETY OR IT WILL NOT BE CONSIDERED.** Follow the instructions in the Guidelines carefully and provide **ALL** of the documentation required. All claims, including all required information **MUST** be filed with the City Assessor for review of completeness and eligibility compliance. Incomplete applications will be returned to the Applicant and will not be considered by the Board of Review. The City of Sterling Heights Hardship Exemption Guidelines require that all Qualified Applicants, or their authorized Representative, may appeal to the Board of Review in order to be considered for relief due to hardship. Authorized Representatives must provide a Notarized Letter of Authorization from the Applicant. The Representative will be required to present photo identification along with the letter. Applicants meeting all eligibility requirements will be scheduled for an appointment to appear before the Board of Review.

Incomplete applications will be returned to the Applicant and will not be considered by the Board of Review unless complete. Additional documentation may be requested. **It is recommended that you submit your application at your earliest opportunity in order to ensure that the Assessing Department has ample time to review your application for completeness and eligibility compliance.** Pursuant to MCL 211.7u (3), the final date to file an application for poverty exemption shall be, “.....after January 1, but before the day prior to the last day of the Board of Review.” During your appointment, the Board of Review will review your **completed** application and supporting documents and will make a decision as to your eligibility for relief based on the information filed.

Appointments for the 2022 Board of Review may be scheduled by calling the Assessing Department at (586) 446-2340. The meetings of the Board of Review are subject to the Open Meetings Act, which allows for public viewing of the appeal proceedings.

For the tax year 2022, the meeting dates and filing deadlines are as follows:

March Board of Review	Meeting Dates: March 21, 22 & 23, 2022 Application Due by 5:00 p.m. on March 21, 2022 <i>(unless days in session are extended.)</i>
July Board of Review	Meeting Date: July 18, 2022 Application Due by 5:00 p.m. on July 14, 2022
December Board of Review	Meeting Date: December 12, 2022 Application Due by 5:00 p.m. on December 8, 2022

If you have any questions regarding the application, please contact the Assessor’s Office at (586) 446-2340.



**CITY OF STERLING HEIGHTS
2022
REAL PROPERTY TAX HARDSHIP EXEMPTION GUIDELINES
FOR TAX RELIEF UNDER SECTION 211.7u, P.A. 206 of 1893**

The following guidelines were adopted by the Sterling Heights City Council on February 1, 2022.

Section 211.7u(1) of the Michigan General Property Tax Act defines the poverty, or Hardship Exemption, as a method to provide relief for those who, in the judgment of the Board of Review, are unable to fully contribute to the annual property tax burden of their principal residence due to their financial situation. In order to qualify for the Hardship Exemption, the claimant **MUST** meet **ALL** of the following requirements. It may be possible that a claimant meets the income standard for the Hardship Exemption, but does not meet the asset standard or other standards as set forth in these guidelines. In this instance, the claimant would **NOT** qualify for the exemption even though the income standard was met.

The Board of Review shall follow the policy and guidelines when granting or denying a Hardship Exemption. Hardship applicants are not prohibited from also appealing the assessment on the property for which the hardship claim is made before the Board of Review in the same year.

1. Hardship Exemptions shall apply only to the applicant's qualified **PRINCIPAL RESIDENCE** and the property must be classified **RESIDENTIAL** for property tax purposes. Under no circumstances shall a Hardship Exemption be granted or apply to the property of a business, partnership, or corporation.

To be eligible for exemption by reason of hardship, a person shall do all of the following on an annual basis:

1. Applicants **MUST** be an owner of and occupy as a principal residence, (as defined by MCL 211.7dd), the property for which an exemption is being requested.
2. Applicants **MUST** complete in its entirety a "**MICHIGAN DEPARTMENT OF TREASURY HARDSHIP APPLICATION**" (Form 5737). All claims, including all required information listed below, **MUST** be filed with the City Assessor for review of completeness and eligibility compliance. Applications are to be filed after January 1st and before the day prior to the last day of the March, July or December Board of Review meetings for that assessment year. Qualified Applicants, or their authorized Representative, may appeal to the Board of Review to be considered for relief due to financial hardship. Authorized Representatives must provide a Notarized Letter of Authorization from the Applicant. The Representative will be required to present photo identification along with the letter. Applicants meeting all eligibility

requirements will be scheduled for an appointment to appear before the Board of Review.

3. Applicants **MUST** provide copies of the following forms, including all supporting documents and schedules, for **ALL PERSONS RESIDING IN THE HOUSEHOLD**, filed in the immediately preceding year or in the current year:
 - Federal Income Tax Returns (1040 or 1040A)
(Applicants MUST file this tax return even if they owe no income tax or are not required to file a Federal Income Tax Return if they meet the requirements for receiving an Earned Income Tax Credit).
 - Signed Federal Form 4506-T: Request for Transcript of Tax Return
 - State of Michigan Income Tax Returns (MI-1040)
(Applicants MUST file this tax return even if they owe no income tax or are not required to file a Michigan Income Tax Return if they were granted a Federal Earned Income Tax Credit (EITC). The State will provide a 6% supplemental EITC when the Applicant files his/her State Income Tax Return).
 - If applicant did not file a Federal or State Income Tax return, they **MUST** complete and file an Income Tax Exemption Affidavit (Treasury Form 4988) for all persons residing in the residence who were not required to file in the current year or in the immediately preceding year, **and** who did not meet the qualifications for receiving an EITC.
 - Michigan Homestead Property Tax Credit Claim (MI-1040CR)
 - W-2 Forms
 - Social Security Benefit Statement (form SSA-1099) for **ALL PERSONS RESIDING IN THE HOUSEHOLD**, who receive Social Security benefits.
 - Proof of all sources of income if not included on the W-2 Forms, including any check stubs or receipts from contributions by relatives or other persons living in the household, or from State or Federal Government checks.
 - Current year mortgage verification showing loan balance plus principal and interest payment amounts.
 - Bank and/or credit union statements, for the current and immediately preceding six months, of **ALL** checking and savings accounts.
 - **Current** full credit reports for all persons 18 years or older residing in the household. (Reports that indicate credit scores only will not be accepted. Full credit reports are available at no cost to the applicant once per year from all 3 of the following credit reporting bureaus: Equifax, Experian and TransUnion. Free credit reports are available at myfreecreditreport.com)
 - Statements for all household expenses and debt payments for the immediately preceding **three months**.
 - A valid Michigan driver's license or other legal form of photo-identification, which indicates residing property address for all persons in the household.
 - Copy of State of Michigan Registration for all vehicles.

The City requires all Applicants to provide copies of their originally-filed tax returns and will not accept summary information reports or reproduced tax returns. Federal and State tax returns must be signed unless "e-filed" documents are included. The City retains the right to request a copy of any household occupant's federal income tax returns from the Internal Revenue Service or Michigan Income Tax Returns from

the Department of Treasury pursuant to MCL 205.28, and all vehicle or titled asset registration information from the Secretary of State.

4. Applicants MUST meet the “Federal Poverty Income Standards for Eligibility Guidelines” as defined and determined annually by the United States Department of Health and Human Services, or alternative guidelines as adopted by the City of Sterling Heights, provided such alternative guidelines do not provide income eligibility requirements less than the federal guidelines.

FEDERAL POVERTY INCOME STANDARDS FOR ELIGIBILITY GUIDELINES

The following are the federal poverty income standards, which are updated annually by the United States Department of Health and Human Services, for 2022 assessments.

Size of Family Unit	Poverty Threshold (Gross Income)
1 person	12,880
2 persons	17,420
3 persons	21,960
4 persons	26,500
5 persons	31,040
6 persons	35,580
7 persons	40,120
8 persons	44,660
For each additional person, add	4,540

The Board of Review shall consider income from all sources and from all occupants of the household when determining whether an Applicant meets the hardship income standards adopted by the City of Sterling Heights. Income includes:

- Money, wages, and salaries before deductions.
- Regular payments for social security, railroad retirement, unemployment and worker’s compensation, veteran’s payments and public assistance.
- Gifts, loans and contributions by all persons, whether living in the household or not.
- Alimony, child support, and military family allotments.
- Non-cash benefits, such as Medicaid, WIC, food stamps and school lunches.
- Private pensions, governmental pensions, regular insurance or annuity payments, and inheritance payments.
- College or university scholarships, grants, fellowships, educational trust disbursements and financial aid.

In addition to meeting the income level requirements as noted above, applicants must also meet requirements based on asset level, or otherwise stated requirements, such as savings accounts, checking accounts, certificates of deposit, investments, (including collectible items purchased for their investment value), stocks, bonds, inheritances, life insurance policies, open accounts of revolving credit, interest earnings/dividends, retirement funds, ownership interest in other real estate, motor vehicles, recreational vehicles and equipment, or any other personal property.

To be eligible for exemption based on asset level, or other standards, the following requirements must be met:

1. The total value of savings accounts, checking accounts, certificates of deposit, all investments, stocks, bonds, inheritances, life insurance policies, interest earnings/dividends, retirement funds from all household members, and open accounts of revolving credit shall not exceed \$7,078.20, which is twice the amount of the City of Sterling Heights' average annual property tax obligation.
2. Applicants shall not own interest in any real estate other than their principal residence.
3. Applicants shall not be currently purchasing or leasing any automotive vehicles valued at greater than \$20,000.
4. The total value of any recreational vehicles or equipment including snowmobiles, boats, jet skis, camping trailers, travel trailers, motorcycles, motor homes, off-road vehicles, or anything else which may be considered a recreational vehicle shall not exceed \$3,539.10, which is the amount of the City of Sterling Heights' average annual property tax obligation.

Application for MCL 211.7u Poverty Exemption

This form is issued under the authority of the General Property Tax Act, Public Act 206 of 1893, MCL 211.7u.

MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893, provides a property tax exemption for the principal residence of persons who, by reason of poverty, are unable to contribute toward the public charges. This application is to be used to apply for the exemption and must be filed with the Board of Review where the property is located. This application may be submitted to the city or township the property is located in each year on or after January 1.

To be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PART 1: PERSONAL INFORMATION — Petitioner must list all required personal information.				
Petitioner's Name			Daytime Phone Number	
Age of Petitioner	Marital Status	Age of Spouse	Number of Legal Dependents	
Property Address of Principal Residence		City	State	ZIP Code
<input type="checkbox"/> Check if applied for Homestead Property Tax Credit		Amount of Homestead Property Tax Credit		
PART 2: REAL ESTATE INFORMATION				
List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the Board of Review meeting.				
Property Parcel Code Number		Name of Mortgage Company		
Unpaid Balance Owed on Principal Residence	Monthly Payment	Length of Time at this Residence		
Property Description				
PART 3: ADDITIONAL PROPERTY INFORMATION				
List information related to any other property owned by you or any member residing in the household.				
<input type="checkbox"/> Check if you own, or are buying, other property. If checked, complete the information below.			Amount of Income Earned from other Property	
1	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid
2	Property Address	City	State	ZIP Code
	Name of Owner(s)	Assessed Value	Date of Last Taxes Paid	Amount of Taxes Paid

PART 4: EMPLOYMENT INFORMATION — List your current employment information.

Name of Employer			
Address of Employer	City	State	ZIP Code
Contact Person	Employer Telephone Number		

PART 5: INCOME SOURCES

List all income sources, including but not limited to: salaries, Social Security, rents, pensions, IRAs (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims and judgments from lawsuits, alimony, child support, friend or family contribution, reverse mortgage, or any other source of income, for all persons residing at the property.

Source of Income	Monthly or Annual Income (indicate which)

PART 6: CHECKING, SAVINGS AND INVESTMENT INFORMATION

List any and all savings owned by all household members, including but not limited to: checking accounts, savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments, for all persons residing at the property.

Name of Financial Institution or Investments	Amount on Deposit	Current Interest Rate	Name on Account	Value of Investment

PART 7: LIFE INSURANCE — List all policies held by all household members.

Name of Insured	Amount of Policy	Monthly Payments	Policy Paid in Full	Name of Beneficiary	Relationship to Insured

PART 8: MOTOR VEHICLE INFORMATION

All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

Make	Year	Monthly Payment	Balance Owed

PART 9: HOUSEHOLD OCCUPANTS — List all persons living in the household.				
First and Last Name	Age	Relationship to Applicant	Place of Employment	\$ Contribution to Family Income

PART 10: PERSONAL DEBT — List all personal debt for all household members.					
Creditor	Purpose of Debt	Date of Debt	Original Balance	Monthly Payment	Balance Owed

PART 11: MONTHLY EXPENSE INFORMATION			
The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.			
Heating	Electric	Water	Phone
Cable	Food	Clothing	Health Insurance
Garbage	Daycare	Car Expense (gas, repair, etc.)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	
Other (type and amount)	Other (type and amount)	Other (type and amount)	

NOTICE: Per MCL 211.7u(2)(b), federal and state income tax returns for all persons residing in the principal residence, including any property tax credit returns, filed in the immediately preceding year or in the current year must be submitted with this application. Federal and state income tax returns are not required for a person residing in the principal residence if that person was not required to file a federal or state income tax return in the tax year in which the exemption under this section is claimed or in the immediately preceding tax year.

PART 11: POLICY AND GUIDELINES ACKNOWLEDGMENT

The governing body of the local assessing unit shall determine and make available to the public the policy and guidelines used for the granting of exemptions under MCL 211.7u. In order to be eligible for the exemption, the applicant must meet the federal poverty guidelines published in the prior calendar year in the Federal Register by the United States Department of Health and Human Services under its authority to revise the poverty line under 42 USC 9902, or alternative guidelines adopted by the governing body of the local assessing unit so long as the alternative guidelines do not provide income eligibility requirements less than the federal guidelines. The policy and guidelines must include, but are not limited to, the specific income and asset levels of the claimant and total household income and assets. The combined assets of all persons must not exceed the limits set forth in the guidelines adopted by the local assessing unit.

The applicant has reviewed the applicable policy and guidelines adopted by the city or township, including the specific income and asset levels of the claimant and total household income and assets.

PART 12: CERTIFICATION

I hereby certify to the best of my knowledge that the information provided in this form is complete, accurate and I am eligible for the exemption from property taxes pursuant to Michigan Compiled Law, Section 211.7u.

Printed Name	Signature	Date
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This application shall be filed after January 1, but before the day prior to the last day of the local unit's December Board of Review.

Decision of the March Board of Review may be appealed by petition to the Michigan Tax Tribunal by July 31 of the current year. A July or December Board of Review decision may be appealed to the Michigan Tax Tribunal by petition within 35 days of decision. A copy of the Board of Review decision must be included with the petition.

Michigan Tax Tribunal
 PO Box 30232
 Lansing MI 48909

Phone: 517-335-9760
 E-mail: taxtrib@michigan.gov

Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty

This form is issued under the authority of Public Act 253 of 2020.

This form is to be used to affirm ownership, occupancy, and income status. MCL 211.7u(2) provides that, to be eligible for exemption under this section, a person shall, subject to subsection (6) and (8), annually affirm that the applicant owns and occupies, as a principal residence, the property for which an exemption is requested.

PART 1: OWNER INFORMATION — Enter information for the person owning and occupying the residence.			
Owner Name		Owner Telephone Number	
Mailing Address	City	State	ZIP Code
PART 2: LEGAL DESIGNEE INFORMATION (Complete if applicable.)			
Legal Designee Name		Daytime Telephone Number	
Mailing Address	City	State	ZIP Code
PART 3: HOMESTEAD PROPERTY INFORMATION — Enter information for property in which the exemption is being claimed.			
City or Township (check the appropriate box and enter name) <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village		County	
Name of Local School District			
Parcel Identification Number		Year(s) Exemption Previously Granted by Board of Review	
Homestead Property Address	City	State	ZIP Code
PART 4: AFFIRMATION OF OWNERSHIP, OCCUPANCY, AND INCOME STATUS (Check all boxes that apply.)			
<input type="checkbox"/> I own the property in which the exemption is being claimed. <input type="checkbox"/> The property in which the exemption is being claimed is used as my homestead. Homestead is generally defined as any dwelling with its land and buildings where a family makes its home. <input type="checkbox"/> After establishing initial eligibility for the exemption, my income and asset status has remained unchanged and/or I receive a fixed income solely from public assistance that is not subject to significant annual increases beyond the rate of inflation, such as federal Supplemental Security Income or Social Security disability or retirement benefits.			
PART 5: CERTIFICATION			
I hereby certify to the best of my knowledge that the information provided on this form is true and I am eligible to receive an exemption from property taxes by reason of poverty pursuant to Michigan Compiled Law, Section 211.7u.			
Owner or Legal Designee Name (print)		Signature of Owner or Legal Designee	Date
Designee must attach a letter of authority.			
LOCAL GOVERNMENT USE ONLY (DO NOT WRITE BELOW THIS LINE)			
<input type="checkbox"/> Approved <input type="checkbox"/> Denied (Attach appeal instructions and provide to owner.)		Tax Year(s) exemption will be posted to tax roll	
CERTIFICATION — I certify that, to the best of my knowledge, the information contained in this form is complete and accurate.			
Assessor Signature		Date Certified by Assessor	

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer's Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) requires proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

Request for Transcript of Tax Return

OMB No. 1545-1872

- ▶ **Do not sign this form unless all applicable lines have been completed.**
- ▶ **Request may be rejected if the form is incomplete or illegible.**
- ▶ **For more information about Form 4506-T, visit www.irs.gov/form4506t.**

Tip. Use Form 4506-T to order a transcript or other return information free of charge. See the product list below. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946. If you need a copy of your return, use **Form 4506, Request for Copy of Tax Return**. There is a fee to get a copy of your return.

1a Name shown on tax return. If a joint return, enter the name shown first.	1b First social security number on tax return, individual taxpayer identification number, or employer identification number (see instructions)
2a If a joint return, enter spouse's name shown on tax return.	2b Second social security number or individual taxpayer identification number if joint tax return

3 Current name, address (including apt., room, or suite no.), city, state, and ZIP code (see instructions)

4 Previous address shown on the last return filed if different from line 3 (see instructions)

5 If the transcript or tax information is to be mailed to a third party (such as a mortgage company), enter the third party's name, address, and telephone number.

Robin Palazzolo-City Assessor, City of Sterling Heights, 40555 Utica Road, Sterling Heights, MI 48313 (586) 446-2340

Caution: If the tax transcript is being mailed to a third party, ensure that you have filled in lines 6 through 9 before signing. Sign and date the form once you have filled in these lines. Completing these steps helps to protect your privacy. Once the IRS discloses your tax transcript to the third party listed on line 5, the IRS has no control over what the third party does with the information. If you would like to limit the third party's authority to disclose your transcript information, you can specify this limitation in your written agreement with the third party.

6 **Transcript requested.** Enter the tax form number here (1040, 1065, 1120, etc.) and check the appropriate box below. Enter only one tax form number per request. ▶ 1040

- a** **Return Transcript**, which includes most of the line items of a tax return as filed with the IRS. A tax return transcript does not reflect changes made to the account after the return is processed. Transcripts are only available for the following returns: Form 1040 series, Form 1065, Form 1120, Form 1120-A, Form 1120-H, Form 1120-L, and Form 1120S. Return transcripts are available for the current year and returns processed during the prior 3 processing years. Most requests will be processed within 10 business days
 - b** **Account Transcript**, which contains information on the financial status of the account, such as payments made on the account, penalty assessments, and adjustments made by you or the IRS after the return was filed. Return information is limited to items such as tax liability and estimated tax payments. Account transcripts are available for most returns. Most requests will be processed within 10 business days
 - c** **Record of Account**, which provides the most detailed information as it is a combination of the Return Transcript and the Account Transcript. Available for current year and 3 prior tax years. Most requests will be processed within 10 business days
- 7** **Verification of Nonfiling**, which is proof from the IRS that you **did not** file a return for the year. Current year requests are only available after June 15th. There are no availability restrictions on prior year requests. Most requests will be processed within 10 business days
- 8** **Form W-2, Form 1099 series, Form 1098 series, or Form 5498 series transcript.** The IRS can provide a transcript that includes data from these information returns. State or local information is not included with the Form W-2 information. The IRS may be able to provide this transcript information for up to 10 years. Information for the current year is generally not available until the year after it is filed with the IRS. For example, W-2 information for 2011, filed in 2012, will likely not be available from the IRS until 2013. If you need W-2 information for retirement purposes, you should contact the Social Security Administration at 1-800-772-1213. Most requests will be processed within 10 business days

Caution: If you need a copy of Form W-2 or Form 1099, you should first contact the payer. To get a copy of the Form W-2 or Form 1099 filed with your return, you must use Form 4506 and request a copy of your return, which includes all attachments.

9 **Year or period requested.** Enter the ending date of the year or period, using the mm/dd/yyyy format. If you are requesting more than four years or periods, you must attach another Form 4506-T. For requests relating to quarterly tax returns, such as Form 941, you must enter each quarter or tax period separately.

| 12 / 31 / 2021 | / / | / / | / /

Caution: Do not sign this form unless all applicable lines have been completed.

Signature of taxpayer(s). I declare that I am either the taxpayer whose name is shown on line 1a or 2a, or a person authorized to obtain the tax information requested. If the request applies to a joint return, at least one spouse must sign. If signed by a corporate officer, 1 percent or more shareholder, partner, managing member, guardian, tax matters partner, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute Form 4506-T on behalf of the taxpayer. **Note:** For transcripts being sent to a third party, this form must be received within 120 days of the signature date.

Signatory attests that he/she has read the attestation clause and upon so reading declares that he/she has the authority to sign the Form 4506-T. See instructions.

Phone number of taxpayer on line 1a or 2a

Signature (see instructions)	Date
Sign Here Title (if line 1a above is a corporation, partnership, estate, or trust)	
Spouse's signature	Date

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about Form 4506-T and its instructions, go to www.irs.gov/form4506t. Information about any recent developments affecting Form 4506-T (such as legislation enacted after we released it) will be posted on that page.

General Instructions

Caution: Do not sign this form unless all applicable lines have been completed.

Purpose of form. Use Form 4506-T to request tax return information. You can also designate (on line 5) a third party to receive the information. Taxpayers using a tax year beginning in one calendar year and ending in the following year (fiscal tax year) must file Form 4506-T to request a return transcript.

Note: If you are unsure of which type of transcript you need, request the Record of Account, as it provides the most detailed information.

Tip. Use Form 4506, Request for Copy of Tax Return, to request copies of tax returns.

Automated transcript request. You can quickly request transcripts by using our automated self-help service tools. Please visit us at IRS.gov and click on "Get a Tax Transcript..." under "Tools" or call 1-800-908-9946.

Where to file. Mail or fax Form 4506-T to the address below for the state you lived in, or the state your business was in, when that return was filed. There are two address charts: one for individual transcripts (Form 1040 series and Form W-2) and one for all other transcripts.

If you are requesting more than one transcript or other product and the chart below shows two different addresses, send your request to the address based on the address of your most recent return.

Chart for individual transcripts (Form 1040 series and Form W-2 and Form 1099)

If you filed an individual return and lived in:	Mail or fax to:
Alabama, Kentucky, Louisiana, Mississippi, Tennessee, Texas, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or <u>A.P.O. or F.P.O. address</u>	Internal Revenue Service RAIVS Team Stop 6716AUSC Austin, TX 73301 512-460-2272
Alaska, Arizona, Arkansas, California, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Utah, Washington, Wisconsin, Wyoming	Internal Revenue Service RAIVS Team Stop 37106 Fresno, CA 93888 559-456-7227
Connecticut, Delaware, District of Columbia, Florida, Georgia, Maine, Maryland, Massachusetts, Missouri, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Vermont, Virginia, West Virginia	Internal Revenue Service RAIVS Team Stop 6705 P-6 Kansas City, MO 64999 816-292-6102

Chart for all other transcripts

If you lived in or your business was in:	Mail or fax to:
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming, a foreign country, American Samoa, Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or <u>F.P.O. address</u>	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 801-620-6922
Connecticut, Delaware, District of Columbia, Georgia, Illinois, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Hampshire, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, South Carolina, Tennessee, Vermont, Virginia, West Virginia, <u>Wisconsin</u>	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 859-669-3592

Line 1b. Enter your employer identification number (EIN) if your request relates to a business return. Otherwise, enter the first social security number (SSN) or your individual taxpayer identification number (ITIN) shown on the return. For example, if you are requesting Form 1040 that includes Schedule C (Form 1040), enter your SSN.

Line 3. Enter your current address. If you use a P.O. box, include it on this line.

Line 4. Enter the address shown on the last return filed if different from the address entered on line 3.

Note: If the addresses on lines 3 and 4 are different and you have not changed your address with the IRS, file Form 8822, Change of Address. For a business address, file Form 8822-B, Change of Address or Responsible Party — Business.

Line 6. Enter only one tax form number per request.

Signature and date. Form 4506-T must be signed and dated by the taxpayer listed on line 1a or 2a. If you completed line 5 requesting the information be sent to a third party, the IRS must receive Form 4506-T within 120 days of the date signed by the taxpayer or it will be rejected. Ensure that all applicable lines are completed before signing. *You must check the box in the signature*



area to acknowledge you have the authority to sign and request the information. The form will not be processed and returned to you if the box is unchecked.

Individuals. Transcripts of jointly filed tax returns may be furnished to either spouse. Only one signature is required. Sign Form 4506-T exactly as your name appeared on the original return. If you changed your name, also sign your current name.

Corporations. Generally, Form 4506-T can be signed by: (1) an officer having legal authority to bind the corporation, (2) any person designated by the board of directors or other governing body, or (3) any officer or employee on written request by any principal officer and attested to by the secretary or other officer. A bona fide shareholder of record owning 1 percent or more of the outstanding stock of the corporation may submit a Form 4506-T but must provide documentation to support the requester's right to receive the information.

Partnerships. Generally, Form 4506-T can be signed by any person who was a member of the partnership during any part of the tax period requested on line 9.

All others. See section 6103(e) if the taxpayer has died, is insolvent, is a dissolved corporation, or if a trustee, guardian, executor, receiver, or administrator is acting for the taxpayer.

Note: If you are Heir at law, Next of kin, or Beneficiary you must be able to establish a material interest in the estate or trust.

Documentation. For entities other than individuals, you must attach the authorization document. For example, this could be the letter from the principal officer authorizing an employee of the corporation or the letters testamentary authorizing an individual to act for an estate.

Signature by a representative. A representative can sign Form 4506-T for a taxpayer only if the taxpayer has specifically delegated this authority to the representative on Form 2848, line 5. The representative must attach Form 2848 showing the delegation to Form 4506-T.

Privacy Act and Paperwork Reduction Act Notice.

We ask for the information on this form to establish your right to gain access to the requested tax information under the Internal Revenue Code. We need this information to properly identify the tax information and respond to your request. You are not required to request any transcript; if you do request a transcript, sections 6103 and 6109 and their regulations require you to provide this information, including your SSN or EIN. If you do not provide this information, we may not be able to process your request. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form 4506-T will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form,** 10 min.; **Preparing the form,** 12 min.; and **Copying, assembling, and sending the form to the IRS,** 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 4506-T simpler, we would be happy to hear from you. You can write to:

Internal Revenue Service
Tax Forms and Publications Division
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

Do not send the form to this address. Instead, see *Where to file* on this page.

CHECKLIST OF ALL DOCUMENTS REQUIRED FOR HARDSHIP EXEMPTION APPLICATION

- Hardship Exemption Application _____
- Signed Affirmation of Ownership and Occupancy to Remain Exempt by Reason of Poverty (Form 5739) _____
- Signed Poverty Exemption Affidavit (Form 4988) _____
- Signed Federal Form 4506-T _____
- Completed Checklist of all documents required _____
- Copies (Front & Back) of Driver Licenses / Photo identifications for all members of household _____
- Copies of State of Michigan registration for all vehicles, including recreational vehicles _____
- Copy of Deed or Land Contract proving ownership of Principal Residence _____
- Proof of Income _____
 - All W-2 Forms**
 - 1099, 1099-A, 1099-C, 1099-INT, 1099-DIV, 1099-R, 1099-T Forms**
 - Social Security Benefit Statements for all persons receiving benefits (SSA-1099)**
 - Supplemental Security Income Statements for all persons receiving benefits (SSI)**
 - Child support – Statement showing amount of support received for the year**
 - Veteran’s Benefits – Letter from regional Veteran’s Affairs Office**
 - Adoption subsidy payments – Annual Statement**
 - Student grants, scholarships, financial aid, educational trust disbursement statements**
 - Inheritance distributions, proceeds of life insurance policy statements**
- Last 3 months statements for all household expenses, including credit card and debt payments _____
- Last 6 months bank & credit union statements for all checking & savings accounts _____
- Any other Financial Documents _____
- Current year mortgage verification showing loan balance plus principal & interest amounts _____
- Food Stamp Statement _____
- Current credit reports for all persons residing in household _____
- Signed Federal Income Tax Returns (1040 or 1040A) _____
- Signed State of Michigan Income Tax Returns (MI-1040) _____
- Signed Michigan Homestead Property Tax Credit Claim (MI-1040CR) _____
- Signed Michigan Treasury Form 4988, (if applicable) _____