

Year: **2019**
B.O.R.: Mar / Jul / Dec
Revised: 1/15/2019

SIDWELL Number: 23-07- _____ - _____ - _____
2019 SEV: _____
2019 TV: _____
(Office Use Only)

CHARTER TOWNSHIP OF SHELBY
MACOMB COUNTY
POVERTY EXEMPTION APPLICATION

A. DEADLINE

YOU MUST COMPLETE THIS APPLICATION IN FULL AND RETURN IT TO THE ASSESSING OFFICE 7 DAYS PRIOR TO THE NEXT SCHEDULED MEETING OF THE BOARD OF REVIEW (BOR). IF YOUR APPLICATION IS NOT COMPLETE OR DOES NOT INCLUDE THE NECESSARY COPIES OF THE REQUIRED INCOME AND TAX FORMS OUTLINED IN THE POVERTY EXEMPTION GUIDELINES, YOUR APPLICATION WILL BE CONSIDERED **INCOMPLETE** AND WILL **NOT** BE CONSIDERED BY THE BOARD OF REVIEW.

PLEASE CALL (586) 731-5910 TO SCHEDULE AN APPOINTMENT WITH THE BOARD OF REVIEW.
THE BOR NOW REQUIRES AN APPEARANCE FOR ALL POVERTY EXEMPTION APPLICANTS.

B. STATEMENT

I, _____ being an **owner and resident** of the property listed below, desire to apply for Tax Relief under Section 74 of the Michigan General Property Tax Act: (The *principal residence* of persons who, in the judgement of the supervisor and board of review, by reason of poverty, are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation under this act. MCL Section 211.7u)

C. PROPERTY ADDRESS

Property address _____ Parcel # _____
Legal description _____

D. APPLICANT INFORMATION

Date of Birth _____ Age _____
Phone Number (_____) _____ (_____) _____ (_____) _____
Daytime Evening Cell
Other Contact Information _____ (_____) _____
(Name) (Phone)

Current Marital Status

() Married # of Years _____
 () Widowed # of Years _____
 () Single # of Years _____

() Divorced # of Years _____
 () Separated # of Years _____

Applicant Employment Status

() Employed Full-time
 () Employed Part-time
 () Retired – Date _____
 () Laid-off – Date _____
 Possible return date _____

() Disabled
 () Not working – How long _____
 Occupation _____
 Current or most recent employer _____

Describe any disability or health problems

Spouse Employment Status

() Employed Full-time
 () Employed Part-time
 () Retired – Date _____
 () Laid-off – Date _____
 Possible return date _____

() Disabled
 () Not working – How long _____
 Occupation _____
 Current or most recent employer _____

Describe any disability or health problems

Resident Information

List ***all people other than yourself*** living in your household
 (Attach additional sheet if necessary)

	1	2	3	4
Full Name				
Age				
Relationship				
Occupation				
Annual Income				
	5	6	7	8
Full Name				
Age				
Relationship				
Occupation				
Annual Income				

E. PROPERTY

Are you and/or your spouse the sole owners of the property? Yes _____ No _____
If no, list all owners and their percentage of ownership _____

When was the property purchased? _____ What was the purchase price? \$ _____

Is there currently a Mortgage or Land Contract on the property? Yes _____ No _____

When did the Mortgage or Land Contract begin? _____

* If Mortgage or Land Contract was originated within the last 3 years **attach** a copy of the application for financing, this includes refinancing. *

When will the Mortgage or Land Contract be paid off? _____

What is the monthly Mortgage or Land Contract payment? \$ _____
() With Taxes () Without Taxes () With Insurance () Without Insurance

What is the unpaid balance on the Mortgage or Land Contract? \$ _____

Do you owe any delinquent mortgage payments? Yes _____ No _____

If yes, please list the amount \$ _____

Do you owe any delinquent taxes? Yes _____ No _____

If yes, please list the year(s) and amount(s) _____

Have any improvements, changes or additions been made to the property in the last two (2) years? Yes _____ No _____ if yes, please explain _____

Are there any changes or additions that need to be made to the property? Yes _____ No _____

If yes, please explain _____

Do you have any ownership in any other real estate? Yes _____ No _____ if yes, please describe the property, location, estimated value and annual property taxes _____

F. ASSET INFORMATION

What are your current assets in addition to the real estate noted previously?

List your assets: (Provide balances as of last December 31st)

	Applicant	Spouse / Other
Name	_____	_____
Cash/ Checking Account	\$ _____	\$ _____
Savings/Money Markets/CD's	\$ _____	\$ _____
Stocks/Bonds/Treasury Bills	\$ _____	\$ _____
Investments (Real & Personal)	\$ _____	\$ _____
Ira's, Annuities	\$ _____	\$ _____
Insurance Policy (surrender-cash value)	\$ _____	\$ _____
Retirement Accounts	\$ _____	\$ _____
Jewelry, Coin Collection, etc.	\$ _____	\$ _____
Gifts/Cash	\$ _____	\$ _____
Other -Explain _____	\$ _____	\$ _____

Vehicle Information

List all motor vehicles in household (whether paid in full or not) including cars, trucks, and recreational vehicles i.e.: boats, motorcycles, motor homes, travel trailers, jet skis, snow mobiles, ATV's, etc.

	MAKE/MODEL/YEAR	BOUGHT OR LEASED	PURCHASE/LEASE PRICE	AMOUNT OWING
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

G. INCOME INFORMATION

Primary Applicants:

List all sources income and indicate the **MONTHLY** amount from each source

	Applicant	Spouse/Other
Name	_____	_____
Age	_____	_____
Employer	_____	_____
Occupation	_____	_____
	Number of Months	Number of Months
Employment	\$ _____ / _____	\$ _____ / _____
Pensions, Ira's, Annuities	\$ _____ / _____	\$ _____ / _____
Social Security	\$ _____ / _____	\$ _____ / _____
Unemployment Compensation	\$ _____ / _____	\$ _____ / _____
Workman's Compensation	\$ _____ / _____	\$ _____ / _____
Welfare Assistance - ADC	\$ _____ / _____	\$ _____ / _____
Alimony	\$ _____ / _____	\$ _____ / _____
Child Support	\$ _____ / _____	\$ _____ / _____
Interest/Dividends	\$ _____ / _____	\$ _____ / _____
Insurance	\$ _____ / _____	\$ _____ / _____
Gifts (Cash, Other)	\$ _____ / _____	\$ _____ / _____
Rental income	\$ _____ / _____	\$ _____ / _____
Other	\$ _____ / _____	\$ _____ / _____
New or Reverse Mortgages	\$ _____ / _____	\$ _____ / _____

Has your income significantly changed in the last year? Yes _____ No _____ If yes, please explain _____

Has anyone in the household sold or given away interest in any property in the last 12 months? If so, please explain _____

H. EXPENSE INFORMATION

Please list all sources of household expenses on a **MONTHLY** basis for calendar year

House Payment (principal & interest)	\$	/Month for	Months
Association/Condo Fees	\$	/Month for	Months
Property Taxes	\$	/Month for	Months
Special Assessments	\$	/Month for	Months
Home Insurance	\$	/Month for	Months
Car Payment 1 st car	\$	/Month for	Months
Auto Insurance	\$	/Month for	Months
Health Insurance (include prescription coverage)	\$	/Month for	Months
Medical Bills (not covered by insurance)	\$	/Month for	Months
Prescriptions (not covered by insurance)	\$	/Month for	Months
Child Care/Day Care	\$	/Month for	Months
Cable	\$	/Month for	Months
Utilities	\$	/Month for	Months
Other (please explain)	\$	/Month for	Months

Mortgage/Land Contract Balance \$ _____ Monthly Payment \$ _____

Does this payment include taxes? Yes _____ No _____

Does this payment include insurance? Yes _____ No _____

Have your expenses significantly changed in the last year? Yes _____ No _____

If yes, please explain _____

I. DEBT INFORMATION

Please list any outstanding loans, credit cards, and personal debts.

(Attach additional sheet if necessary)

	TO WHOM	FOR WHAT	MONTHLY PMT	BALANCE
1				
2				
3				
4				
5				
6				

J. APPLICANT CERTIFICATION

I/We am/are unable to pay the full property taxes on the above described property and hereby make application for property tax relief in accordance with Section 211.7u of the Michigan Compiled Laws. I/We have read this application fully and understand the contents thereof. I/We declare that the statements made herein are complete, true and correct to the best of my/our knowledge. I/We further understand that if any information contained herein is found to be false or incomplete, any and all relief granted by this application will be forfeited and placed back on the assessment roll with penalties and interest occurring on the additional tax liability in accordance with Section 211.119 of the Michigan Compiled Laws.

I/We have received and understand a copy of the current poverty guidelines.

I hereby authorize a representative of the Shelby Township Assessing Staff and or Board of Review member to physically inspect my property at some point during this year to ensure accuracy of this Poverty Exemption Application.

Applicant Signature

_____ Date: _____

Spouse Signature

_____ Date: _____

OTHER OWNERS:

_____	DATE: _____
_____	DATE: _____
_____	DATE: _____
_____	DATE: _____

Name of Preparer if other than Applicant

IF AN EXEMPTION IS GRANTED, IT WILL BE IN EFFECT FOR THE CURRENT YEAR ONLY.

WAIVER OF CONFIDENTIALITY

Parcel (Sidwell) Number #: _____

Property Address: _____

I (we), _____, hereby consent to the examination of copies of my tax returns and related financial documents, including but not limited to those listed below, by the Shelby Township Assessing Department staff and/or their designated agent and by the members of the Shelby Township Board of Review:

- Federal Income Tax Returns
- Michigan Income Tax Returns
- Principal Residence Property Tax Claim Forms
- Social Security Administration Statements

Furthermore, I consent to the discussion of the information contained in my tax returns and related financial documents at a duly convened public meeting of the Shelby Township Board of Review. By signing this Waiver of Confidentiality, I understand and acknowledge that I am forever giving up any and all possible claims I may have relative to the disclosure of information contained in said tax returns and related financial documents, which claims may arise pursuant to Internal Revenue Code Section 6103, and/or any other federal, state or local statute or regulation.

I have read this document in its entirety and sign this document of my own free will.

Print Name

Print Name

Signature

Signature

Date

Date

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

- ▶ 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)	
5a 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.	
5b Customer file number (if applicable) (see instructions)	

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. ▶ _____

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.

| / / | / / | / / | / / |

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:** This form must be received by IRS within 120 days of the signature date.

<input type="checkbox"/> 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.

What's New. The transcripts provided by the IRS have been modified to protect taxpayers' privacy. Transcripts only display partial personal information, such as the last four digits of the taxpayer's Social Security Number. Full financial and tax information, such as wages and taxable income, is shown on the transcript.

A new optional Customer File Number field is available to use when requesting a transcript. You have the option of inputting a number, such as a loan number, in this field. You can input up to 10 numeric characters. The customer file number should not contain an SSN. This number will print on the transcript. The customer file number is an optional field and not required.

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 A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team Stop 6716 AUSC Austin, TX 73301 855-587-9604
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 855-800-8105
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 855-821-0094

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 A.P.O. or F.P.O. address	Internal Revenue Service RAIVS Team P.O. Box 9941 Mail Stop 6734 Ogden, UT 84409 855-298-1145
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, Wisconsin	Internal Revenue Service RAIVS Team P.O. Box 145500 Stop 2800 F Cincinnati, OH 45250 855-800-8015

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 5b. Enter up to 10 numeric characters to create a unique customer file number that will appear on the transcript. The customer file number **should not** contain an SSN. Completion of this line is not required.

Note. If you use an SSN, name or combination of both, we will not input the information and the customer file number will be blank on the transcript.

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. 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
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.