

# STATE CHILD EXEMPTION



(Tax Year 2011)

## ***What Is It?***

The **State Child Exemption** is for Michigan taxpayers raising children under 18 years of age.

## ***Who Qualifies?***

Taxpayers who claim children as dependents on their federal income tax form qualify if the children are under age 18 as of December 31, 2011.

## ***How Does It Work?***

An exemption of \$600 can be claimed for each child up to 18 years of age that is claimed as an exemption on the federal tax form.

## ***How Do Filers Get the Credit?***

Families must fill in Line 9d on the MI-1040 income tax form. The MI-1040 EZ form cannot be used.

## ***Where Can Filers Get Free Tax Help?***

Filers should be encouraged to avoid going to commercial preparers for tax services that cost them

money. There are two ways that filers can submit their taxes for free:

- 1) If they do not need much help, they can file taxes themselves. They can use paper forms, or they can file electronically for free using **I-CAN! E-File**, a web-based software that is available at [www.MichiganEIC.org](http://www.MichiganEIC.org) or [www.icanefile.org](http://www.icanefile.org). It is written at a fifth-grade literacy level and is available in English and Spanish.
- 2) Filers can also get free tax assistance at one of the many Volunteer Income Tax Assistance (VITA) sites around Michigan. Information on the location and hours of the VITA sites is available at [www.MichiganEIC.org](http://www.MichiganEIC.org) or by calling 2-1-1 (or 1-800-552-1183 if 2-1-1 is not available). In some counties, 2-1-1 is also able to determine EITC eligibility or set appointments for tax assistance.

### ***Remember...***

The State Child Exemption is not an exemption for the cost of child care. It is available to taxpayers raising children, regardless of whether they have child care costs.