

Michigan Department of Treasury Individual Income Tax 2013

2013 Michigan Schedule 1 Additions and Subtractions

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Changes to Schedule 1

- Additions to Income
 - Oil and gas expenses deducted to arrive at Adjusted Gross Income (AGI)
 - Federal Net Operating Loss deduction

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Changes to Schedule 1, Con't.

- Subtractions from Income
 - Oil and gas gross income included in AGI
 - Resident Tribal Member income exempted under a State/Tribal Tax Agreement

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Changes to Schedule 1, Con't.

- Subtractions from Income
 - Line 11 changed from Military pay and pensions to Military retirement, Michigan National Guard and taxable railroad retirement benefits
 - Line 14 changed from taxable Social Security and railroad retirement benefits to taxable Social Security and Military pay

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Changes to Schedule 1, Con't.

- Subtractions from Income
 - New Section for Deduction Based on Year of Birth
 - Includes Year of Birth, Age, SSA Exempt Checkbox
 - New Michigan Standard Deduction
 - Retirement Benefits (line 12 in 2012)
 - Dividend/interest/capital gains deduction (line 13 in 2012)

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Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (1900)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (1900)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24 00

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25 00

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26 00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

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Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (1900)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (1900)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24 00

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25 00

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26 00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

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2013 Michigan Pension Schedule, Form 4884

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Changes for 2013

- Page 1, Part 1 – Deceased spouse information is now on the first page.
- Part 2, Line 7 – list retirement and pension benefits for filer, spouse and deceased spouse
- Include Distribution Code

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Changes to Pension Schedule Con't.

- Page two of Form 4884 has been divided into three sections
- Questionnaire on page 16 of the MI-1040

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Part A of Form 4884

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8	<input type="text"/>	00
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	9	<input type="text"/>	00
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0".	10	<input type="text"/>	00
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	11	<input type="text"/>	00
12. If deceased spouse was born between January 1, 1946 and December 31, 1962 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	12	<input type="text"/>	00
13. Add lines 11 and 12.	13	<input type="text"/>	00
14. Enter the smaller amount of lines 10 or 13.	14	<input type="text"/>	00
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	15	<input type="text"/>	00

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Scenario #1 Using Part A of Form 4884

- Scenario #1
 - Jerry and Beverly are filing a joint return.
 - Jerry was born in 1943 and is receiving a public pension of \$40,000 with a distribution code of 7.
 - Beverly was born in 1946 and is receiving a private pension of \$60,000 with a distribution code of 7.

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Form 4884

Scenario 1, Con't.

1. Filer's First Name Jerry		M1: Last Name Last Name		2. Filer's Social Security No. (Example: 123-45-6789) 111 — 11 — 1111	
If a Joint Return, Spouse's First Name Beverly		M2: Last Name Last Name		3. Spouse's Social Security No. (Example: 123-45-6789) 222 — 22 — 2222	

Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (ex. 19xx) 1943	5. If a Joint Return, Spouse Year of Birth (ex. 19xx) 1946
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Form 4884

Scenario 1, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A	B	C - Payer FEIN	D	E	F
Enter "X" for Private or Public	Enter "X" for Deceased Spouse	(from 1099-R) (Example: 38-1234567) (See instructions)	Distribution Code	Name of Payer	Pension Amount Included in AGI
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-2222222	7	Name of Payer	40,000 (00)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-1111111	7	Name of Payer	60,000 (00)

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Form 4884

Scenario 1, Con't.

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8	96,605 (00)
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	9	40,000 (00)
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0".	10	56,605 (00)
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	11	60,000 (00)
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	12	(00)
13. Add lines 11 and 12.	13	60,000 (00)
14. Enter the smaller amount of lines 10 or 13.	14	56,605 (00)
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	15	96,605 (00)

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

23.	FILER			SPOUSE		
	A. Year of Birth (19xx)	B. Age (at 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (at 12-31-2013)	F. Check if SSA Exempt
	1943	70		1946	67	

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. **Attach Form 4884**

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13

	27.	96,605 (00)
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Scenario #2 Using Part A of Form 4884

- Scenario #2
 - Bob and Mary are filing a joint return
 - Bob was born in 1944 and has a private pension of \$30,000. Bob died on October 15, 2013
 - Bob received a 1099-R for \$25,000 with a distribution code of 7 and Mary received a 1099-R for \$5,000 with a distribution code of 4 for the remainder of Bob's pension
 - Mary was born in 1952 and is receiving a public pension of \$70,000 with a distribution code of 7

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Form 4884

Scenario #2, Con't.

1. Filer's First Name Bob	M1	Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 — 11 — 1111
If a Joint Return, Spouse's First Name Mary	M1	Last Name Taxpayer	3. Spouse's Social Security No. (Example: 123-45-6789) 222 — 22 — 2222

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (see 18c)	5. If a Joint Return, Spouse Year of Birth (see 18c)
1944	1952

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Form 4884

Scenario #2, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.					
A	B	C - Payer FEIN	D	E	F
Enter "X" for Private or Public	Enter "X" for Deceased Spouse	(From 1099-R) (Example: 98-1234567) (see instructions)	Distribution Code	Name of Payer	Pension Amount Included in AGI
X		38-1111111	7	Name of Payer	25,000.00
X		38-1111111	4	Name of Payer	5,000.00
	X	38-2222222	7	Name of Payer	70,000.00

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Form 4884

Scenario #2, Con't.

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8.	96,605.00
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	9.	70,000.00
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0".	10.	26,605.00
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	11.	30,000.00
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	12.	.00
13. Add lines 11 and 12.	13.	30,000.00
14. Enter the smaller amount of lines 10 or 13.	14.	26,605.00
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	15.	96,605.00

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

23.	FILER			SPOUSE		
	A Year of Birth (19xx)	B Age (as of 12-31-2013)	C Check if SSA Exempt	D Year of Birth (19xx)	E Age (as of 12-31-2013)	F Check if SSA Exempt
	1944	69		1952	61	

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13.

	27.	96,605.00
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Scenario #3, Using Part A of Form 4884 with Military Pension

- Scenario #3
 - James and Cathy are filing a joint return
 - James was born in 1945 and receives a military pension of \$35,000 and a public pension of \$40,000 with a distribution code of 7
 - Cathy was born in 1950 and receives a private pension of \$25,000 with a distribution code of 7

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Form 4884

Scenario #3, Con't.

1. Filer's First Name James	M1	Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 — 11 — 1111
If a Joint Return, Spouse's First Name Cathy	M1	Last Name Taxpayer	3. Spouse's Social Security No. (Example: 123-45-6789) 222 — 22 — 2222

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (see 18c)	5. If a Joint Return, Spouse Year of Birth (see 18c)
1945	1950

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Form 4884

Scenario #3, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C - Payer FEIN (from 1099-R) (Example: 38-1234567) (See instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-2222222	7	Name of Payer	40,000.00
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-1111111	7	Name of Payer	25,000.00

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Form 4884

Scenario #3, Con't.

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	61,605.00
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	40,000.00
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0".	21,605.00
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	25,000.00
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	0.00
13. Add lines 11 and 12.	25,000.00
14. Enter the smaller amount of lines 10 or 13.	21,605.00
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	61,605.00

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Schedule 1

Scenario #4

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. Schedule B if over \$5,000.	0.00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits.	35,000.00

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for dividend/interest/capital gains deduction on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1945	68	<input type="checkbox"/>	1950	63	<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13.

96,605.00

Form 4884

Scenario #4, Con't.

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	61,605.00
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	40,000.00
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0".	21,605.00
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013).	25,000.00
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	0.00
13. Add lines 11 and 12.	25,000.00
14. Enter the smaller amount of lines 10 or 13.	21,605.00
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	61,605.00

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- Scenario #4
 - Alice is filing a single return
 - Alice was born in 1947 and receives a public pension of \$37,500
 - Alice also receives surviving spouse benefits from her deceased husband Miguel's public pension of \$69,000. He was born in 1939 and died in 2010.

Form 4884

Scenario #4, Con't.

1. Filer's First Name Alice **M1. Last Name** Taxpayer **2. Filer's Social Security No. (Example: 123-45-6789)** 111 11 1111

3. Spouse's Social Security No. (Example: 123-45-6789)

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C - Payer FEIN (from 1099-R) (Example: 38-1234567) (See instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-2222222	7	Name of Payer	37,500.00
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	38-2222222	4	Name of Payer	69,000.00

11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013). 25,000.00

12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly). 0.00

13. Add lines 11 and 12. 25,000.00

14. Enter the smaller amount of lines 10 or 13. 21,605.00

15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25. 61,605.00

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Form 4884

Scenario #4, Con't.

1. Filer's First Name Alice **M1. Last Name** Taxpayer **2. Filer's Social Security No. (Example: 123-45-6789)** 111 11 1111

3. Spouse's Social Security No. (Example: 123-45-6789)

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C - Payer FEIN (from 1099-R) (Example: 38-1234567) (See instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-2222222	7	Name of Payer	37,500.00
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	38-2222222	4	Name of Payer	69,000.00

11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013). 25,000.00

12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly). 0.00

13. Add lines 11 and 12. 25,000.00

14. Enter the smaller amount of lines 10 or 13. 21,605.00

15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25. 61,605.00

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Form 4884

PART B: Complete if deceased spouse was born prior to January 1, 1946 and filer or spouse was born between January 1, 1947 and December 31, 1952

16. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by your public benefits listed on line 7 and any military or railroad retirement benefits from Schedule 1, line 11.	16	48,302	00
17. Enter public benefits received from a deceased spouse who died prior to 2013.	17	69,000	00
18. Subtotal. Subtract line 17 from line 16. If line 17 is more than line 16, enter "0".	18	0	00
19. Enter private benefits received from a deceased spouse who died prior to 2013.	19		00
20. Enter the smaller of lines 18 or 19.	20	0	00
21. Add lines 17 and 20.	21	69,000	00
22. Enter total filer and spouse retirement and pension benefits.	22	37,500	00
23. Maximum Allowable Pension Deduction. Enter \$20,000 if single or \$40,000 if filing jointly. If you checked box 23C or 23F on Michigan Schedule 1, see page 17.	23	20,000	00
24. Subtract line 21 from line 23. If line 21 is more than line 23, enter "0".	24	0	00
25. Enter the smaller of lines 22 or 24.	25	0	00
26. Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25.	26	69,000	00

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1947	66				

24. Michigan Standard Deduction. Complete this line ONLY if the elder of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884.

26. Dividend/interest/capital gains deduction for taxpayers 65 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13.

24		00
25	69,000	00
26		00
27	69,000	00

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Scenario #5 Using Part B of Form 4884

- Scenario #5
 - Howard and Georgia are filing a joint return
 - Howard was born in 1953 and receives a private pension of \$40,000
 - Georgia was born in 1955
 - Howard also receives surviving spouse benefits from his deceased spouse Edith's private pension of \$30,000. She was born in 1944 and died in 2006.

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Form 4884

Scenario #5, Con't

1. Filer's First Name Howard	M1. Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 - 11 - 1111
3. If a Joint Return, Spouse's First Name Georgia	M1. Last Name Taxpayer	3. Spouse's Social Security No. (Example: 123-45-6789) 222 - 22 - 2222

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction. If the elder of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
 Failure to complete Part 1 will result in your pension subtraction being denied.

4. Filer's First Year of Birth (in 19xx) 1953	5. If a Joint Return, Spouse Year of Birth (in 19xx) 1955
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If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1952, complete lines 6a through 6c.

6a. Deceased Spouse Name Edith Taxpayer	6b. Deceased Spouse Social Security No. 333-33-3333	6c. Deceased Spouse Year of Birth (in 19xx) 1944
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Form 4884

Scenario #5, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A. Enter "X" for Private or Public	B. Enter "X" for Deceased Spouse	C - Payer FEIN (From 1099-R) (Example: 38-1234567) (see instructions)	D. Distribution Code	E. Name of Payer	F. Pension Amount Included in AGI
X	X	38-1111111	4	Name of Payer	30,000
					00

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Form 4884

PART B: Complete if deceased spouse was born prior to January 1, 1946 and filer or spouse was born between January 1, 1947 and December 31, 1952

16. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by your public benefits listed on line 7 and any military or railroad retirement benefits from Schedule 1, line 11.	16	96,605	00
17. Enter public benefits received from a deceased spouse who died prior to 2013.	17		00
18. Subtotal. Subtract line 17 from line 16. If line 17 is more than line 16, enter "0".	18	96,605	00
19. Enter private benefits received from a deceased spouse who died prior to 2013.	19	30,000	00
20. Enter the smaller of lines 18 or 19.	20	30,000	00
21. Add lines 17 and 20.	21	30,000	00
22. Enter total filer and spouse retirement and pension benefits.	22		00
23. Maximum Allowable Pension Deduction. Enter \$20,000 if single or \$40,000 if filing jointly. If you checked box 23C or 23F on Michigan Schedule 1, see page 17.	23	40,000	00
24. Subtract line 21 from line 23. If line 21 is more than line 23, enter "0".	24	10,000	00
25. Enter the smaller of lines 22 or 24.	25	0	00
26. Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25.	26	30,000	00

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Schedule 1

Deduction Based on Year of Birth
 Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

	FILER			SPOUSE		
	A Year of Birth (19xx)	B Age (as of 12-31-2013)	C Check if SSA Exempt	D Year of Birth (19xx)	E Age (as of 12-31-2013)	F Check if SSA Exempt
23	1953	60		1955	58	

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13. 27

37

Scenario #6 Using Part B of Form 4884 with Railroad Retirement Benefits

- Scenario #6
 - Dale and Karen are filing a joint return
 - Dale was born in 1947 and receives a railroad retirement pension of \$35,000 and a private pension of \$20,000 with a distribution code of 7
 - Karen was born in 1950 and receives a public pension of \$25,000 with a distribution code of 7
 - Karen also receives surviving spouse benefits from her deceased spouse Brandon's private pension of \$10,000. He was born in 1944 and died in 2011.

38

Form 4884

Scenario #6, Con't.

1 Filer's First Name Dale	M.I. ---	Last Name Taxpayer	2 Filer's Social Security No. (Example: 123-45-6789) 111 --- 11 --- 1111
3 Spouse's First Name Karen	M.I. ---	Last Name Taxpayer	3 Spouse's Social Security No. (Example: 123-45-6789) 222 --- 22 --- 2222

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1962, STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
 Failure to complete Part 1 will result in your pension subtraction being denied.

4 Primary Filer Year of Birth (in 19xx) 1947	5. If a Joint Return, Spouse Year of Birth (in 19xx) 1950
---	--

If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 6a through 6c.

6a. Deceased Spouse Name Brandon Taxpayer	6b. Deceased Spouse Social Security No. 333-33-3333	6c. Deceased Spouse Year of Birth (in 19xx) 1944
--	--	---

39

Form 4884

Scenario #6, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "1" for Decedent Spouse	C - Payer FEIN (From 1099-R) (Example: 381234567) (see instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
X		38-1111111	7	Name of Payer	20,000
	X	38-2222222	7	Name of Payer	25,000
X	X	38-1111111	4	Name of Payer	10,000

40

Form 4884

PART B: Complete if deceased spouse was born prior to January 1, 1946 and filer or spouse was born between January 1, 1947 and December 31, 1952

16. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by your public benefits listed on line 7 and any military or railroad retirement benefits from Schedule 1, line 11. 16

17. Enter public benefits received from a deceased spouse who died prior to 2013. 17

18. Subtract line 17 from line 16. If line 17 is more than line 16, enter "0". 18

19. Enter private benefits received from a deceased spouse who died prior to 2013. 19

20. Enter the smaller of lines 18 or 19. 20

21. Add lines 17 and 20. 21

22. Enter total filer and spouse retirement and pension benefits. 22

23. Maximum Allowable Pension Deduction. Enter \$20,000 if single or \$40,000 if filing jointly. If you checked box 23C or 23F on Michigan Schedule 1, see page 17. 23

24. Subtract line 21 from line 23. If line 21 is more than line 23, enter "0". 24

25. Enter the smaller of lines 22 or 24. 25

26. Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25. 26

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Schedule 1

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. Schedule B if over \$5,000. 10

11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits. 11

Deduction Based on Year of Birth
 Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

	FILER			SPOUSE		
	A Year of Birth (19xx)	B Age (as of 12-31-2013)	C Check if SSA Exempt	D Year of Birth (19xx)	E Age (as of 12-31-2013)	F Check if SSA Exempt
23	1947	66		1950	63	

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13. 27

Scenario #7 Using Part C of Form 4884

- Scenario #7
 - Henry is filing a single return
 - He was born in 1950 and is receiving a private pension of \$25,000 with a distribution code of 7

43

Form 4884

Scenario #7, Con't.

1. Filer's First Name Henry	M1: Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 11 1111
3. If a Joint Return, Spouse's First Name	M1: Last Name	3. Spouse's Social Security No. (Example: 123-45-6789)

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Year Year of Birth (in Year)	5. If a Joint Return, Spouse Year of Birth (in Year)
1950	

44

Form 4884

Scenario #7, Con't.

A Enter "X" for Private or Public	B Enter "Y" for Deceased Spouse	C - Payer FEIN (Both 1099-R) (Example: 38-1234567) (see instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
<input checked="" type="checkbox"/>		38-1111111	7	Name of Payer	25,000.00

45

Form 4884

Scenario #7, Con't.

PART C: Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25.

	27	20,000.00
--	----	-----------

Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1950	63	<input type="checkbox"/>			<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. **Attach Form 4884**

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

	24	
	25	20,000.00
	26	
	27	20,000.00

47

Scenario #8 Using Part C of Form 4884

- Scenario #8
 - James and Phyllis are married filing separately
 - James was born in 1951 and is receiving a public pension of \$50,000 with a distribution code of 7
 - Phyllis was born in 1941 and is receiving a public pension of \$45,000

48

Form 4884

Scenario #8, Con't.

1. Filer's First Name James	M-1	Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 11 1111
If a Joint Return, Spouse's First Name		3. Spouse's Social Security No. (Example: 123-45-6789) 222 22 2222	

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952. STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (in 19xx) 1951	5. If a Joint Return, Spouse Year of Birth (in 19xx)
---	--

49

Form 4884

Scenario #8, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse:

A Enter "1" for Private or Public	B Enter "1" for Deceased Spouse	C - Payer FEIN (Form 1099-R) (Example: 38-1234567) (see instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
<input checked="" type="checkbox"/>	<input type="checkbox"/>	38-2222222	7	Name of Payer	50,000.00
					.00

50

Form 4884

Scenario #8, Con't.

PART C: Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952.

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25. 27.

Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A Year of Birth (19xx)	B Age (as of 12-31-2013)	C Check if SSA Exempt	D Year of Birth (19xx)	E Age (as of 12-31-2013)	F Check if SSA Exempt
1951	62				

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24.

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on Mi-1040, line 13. 27.

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Scenario #9 Using Part C of Form 4884

- Scenario #9
 - Mark and Nancy are filing a joint return.
 - Mark was born in 1953 and is receiving a private pension of \$25,000 with a distribution code of 7
 - Nancy was born in 1953 and is receiving surviving spouse private benefits of \$35,000 from her deceased husband Eduardo who was born in 1949 and died in 2008

53

Form 4884

Scenario #9, Con't.

1. Filer's First Name Mark	M-1	Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-6789) 111 11 1111
If a Joint Return, Spouse's First Name Nancy		3. Spouse's Social Security No. (Example: 123-45-6789) 222 22 2222	

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952. STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (in 19xx) 1953	5. If a Joint Return, Spouse Year of Birth (in 19xx) 1953
---	---

If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 6a through 6c.

6a. Deceased Spouse Name Eduardo Taxpayer	6b. Deceased Spouse Social Security No. 333-33-3333	6c. Deceased Spouse Year of Birth (in 19xx) 1949
---	---	--

54

Form 4884

Scenario #9, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C - Payer FEIN (Form 1099-R) (Example: 38-1234567) (See instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
X	X	38-1111111	4	Name of Payer	35,000.00
					.00

55

Form 4884

Scenario #9, Con't.

PART C. Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25.

	27	35,000.00
--	----	-----------

Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.
NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (1100)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (1100)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1953	60	<input type="checkbox"/>	1953	60	<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13

	27	35,000.00
--	----	-----------

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Scenario #10 Using Part C of Form 4884 with SSA Exempt Benefits

- Scenario #10
 - Monique is filing as single
 - She was born in 1950 and is receiving a pension of \$25,000 as a retired firefighter who is Social Security Act (SSA) exempt

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Form 4884

Scenario #10, Con't.

1. Filer's First Name Monique	M/F	Last Name Taxpayer	2. Filer's Social Security No. (Example: 123-45-4789) 111 - 11 - 1111
If a Joint Return, Spouse's First Name		3. Spouse's Social Security No. (Example: 123-45-4789)	

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE
Failure to complete Part 1 will result in your pension subtraction being denied.

1. Primary filer Year of Birth (see 1000) 1950	2. If a Joint Return, Spouse Year of Birth (see 1000)
---	---

59

Form 4884

Scenario #10, Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C - Payer FEIN (Form 1099-R) (Example: 38-1234567) (See instructions)	D Distribution Code	E Name of Payer	F Pension Amount Included in AGI
X		38-2222222	7	Name of Payer	25,000.00
					.00

60

Form 4884

Scenario #10, Con't.

PART C: Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25. 27.

Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.

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Schedule 1

Scenario #10, Con't.

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

23.	FILER			SPOUSE		
	A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
	1950	63	<input checked="" type="checkbox"/>			

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24.

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26.

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13. 27.

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Scenario #11 Using Part C of Form 4884 with Military Pension

- Scenario #11
 - Todd and Karen are filing a joint return
 - Todd was born in 1947 and is receiving a private pension of \$25,000 with a distribution code of 7 and a military pension of \$30,000
 - Karen was born in 1950 and is receiving a public pension of \$24,000 with a distribution code of 7

63

Scenario #11, Con't.

1. Filer's First Name	M/I	Last Name	2. Filer's Social Security No. (Example: 123-45-6789)
Todd		Taxpayer	111 - 11 - 1111
If a Joint Return, Spouse's First Name	M/I	Last Name	3. Spouse's Social Security No. (Example: 123-45-6789)
Karen		Taxpayer	222 - 22 - 2222

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP: you are not entitled to a pension subtraction. If the older of you or your spouse are age 67 in 2013 do not complete this form, instead complete Schedule 1, line 24.

PART 1: FILER'S AGE

Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (see 10xx)	5. If a Joint Return, Spouse Year of Birth (see 10xx)
1947	1950

64

Scenario #11 Con't.

7. Retirement and pension benefits. List all that apply for filer and spouse (if filing jointly) including benefits from a deceased spouse.

A. Enter "X" for Private or Public	B. Enter "X" for Deceased Spouse	C - Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	D. Distribution Code	E. Name of Payer	F. Pension Amount Included in AGI
<input checked="" type="checkbox"/>		38-1111111	7	Name of Payer	25,000.00
	<input checked="" type="checkbox"/>	38-2222222	7	Name of Payer	24,000.00

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Worksheet 2

Scenario #11, Con't.

Worksheet 2 for Filers with Taxable Railroad Retirement Benefits or Qualifying Pension and Retirement Benefits from Service in the U.S. Armed Forces or Michigan National Guard and Completing Part C, Form 4884

1. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11.	1. <input type="text" value="30,000"/>	.00
2. Enter public retirement and pension benefits reported on Form 4884, line 7.	2. <input type="text" value="24,000"/>	.00
3. Add lines 1 and 2.	3. <input type="text" value="54,000"/>	.00
4. Enter private retirement and pension benefits reported on Form 4884, line 7.	4. <input type="text" value="25,000"/>	.00
5. Enter \$48,302 if single or \$96,605 if filing jointly.	5. <input type="text" value="96,605"/>	.00
6. Subtract line 3 from line 5. If less than zero, enter \$0.	6. <input type="text" value="42,605"/>	.00
7. Enter the smaller of line 4 or line 6.	7. <input type="text" value="25,000"/>	.00
8. Add line 2 and line 7.	8. <input type="text" value="49,000"/>	.00
9. Enter \$20,000 if single or \$40,000 if filing jointly. Higher limits apply if you checked Schedule 1, box 23C or 23F (see line 11 below).	9. <input type="text" value="40,000"/>	.00
10. Enter the smaller of line 8 or line 9 here and on Form 4884, line 27.	10. <input type="text" value="40,000"/>	.00

66

Form 4884

Scenario #11, Con't.

PART C: Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25. 27.

Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.

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Schedule 1

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. Schedule E if over \$5,000. 10.

11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits. 11.

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1947	66	<input type="checkbox"/>	1950	63	<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24.

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26.

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13. 27.

Scenario #12 Michigan Standard Deduction

- Scenario #12
 - William and Betty are Michigan residents filing a joint return
 - William was born in 1951 and is receiving a public pension of \$10,000 and wages from a part-time job
 - Betty was born in 1946 and is receiving a private pension of \$20,000

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Schedule 1

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions on page 13 before continuing with this section.

FILER			SPOUSE		
A. Year of Birth (19xx)	B. Age (as of 12-31-2013)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2013)	F. Check if SSA Exempt
1951	62	<input type="checkbox"/>	1946	67	<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14). 24.

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884. 25.

26. Dividend/interest/capital gains deduction for taxpayers 68 years and older. Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25. 26.

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13. 27.

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