

**Worksheet 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 Section D of Form 4884**

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| 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                      |  |
| 2. Enter public retirement and pension benefits reported on Form 4884, line 7  |  |
| 3. Add lines 1 and 2   |  |
| 4. Enter private retirement and pension benefits reported on Form 4884, line 7   |  |
| 5. Enter \$49,861 if single or \$99,723 if filing jointly  |  |
| 6. Subtract line 3 from line 5. If less than zero, enter \$0   |  |
| 7. Enter the smaller of line 4 or line 6   |  |
| 8. Add line 2 and line 7   |  |
| 9. Enter \$15,000 if single or if filing jointly and one spouse checked either box 23C or 23F on Schedule 1. Enter \$30,000 if filing jointly and both spouses checked boxes 23C and 23F on Schedule 1 |  |
| 10. Enter the smaller of line 8 or line 9 here and on Form 4884, line 28   |  |