

2016 MICHIGAN Pension Schedule (Form 4884)

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 *unless* you have reached age 62 and receive Social Security exempt retirement benefits. Refer to the instructions for more details.

If the older of you or your spouse was born during the period January 1, 1946 through January 1, 1950, and reached age 67 on or before December 31, 2016, do not complete this form. Instead, complete Schedule 1, line 24.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: Ø 1 4 7

Attachment 23

| | | | |
|--|------|-----------|---|
| 1. Filer's First Name | M.I. | Last Name | 2. Filer's Full Social Security No. (Example: 123-45-6789) |
| | | | — — |
| If a Joint Return, Spouse's First Name | M.I. | Last Name | 3. Spouse's Full Social Security No. (Example: 123-45-6789) |
| | | | — — |

Failure to complete this form in its entirety will result in your pension subtraction being denied.

PART 1: FILER'S AGE

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

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 | 6b. Deceased Spouse Full Social Security No. | 6c. Deceased Spouse Year of Birth (ex. 19xx) |
| | | |

PART 2: RETIREMENT AND PENSION BENEFITS (see instructions)

Do not enter Social Security, military or railroad retirement benefits here (see Schedule 1).

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 | D | E | F | G |
|---------------------------------|-------------------------------|---|-------------------|---------------|--------------------------------|----|
| Enter "X" for Private or Public | Enter "X" for Deceased Spouse | Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions) | Distribution Code | Name of Payer | Pension Amount Included in AGI | |
| | | | | | | 00 |
| | | | | | | 00 |
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| | | | | | | 00 |
| | | | | | | 00 |
| | | | | | | 00 |

Check this box and complete the *Michigan Pension Continuation Schedule (Form 4973)* if you have more than ten sources of Retirement and Pension Benefits.

Continue on page 2. This form cannot be processed if page 2 is not completed and attached. You must also attach a completed MI-1040 and Schedule 1 when filing Form 4884.

| |
|---|
| Filer's Full Social Security Number (Example: 123-45-6789) |
| <div style="display: flex; justify-content: space-around; width: 100%;"> — — </div> |

PART 3: To determine which section below to complete, review the questionnaire: “Which Section of Form 4884 Should I Complete?” on page 16 of the MI-1040 book. Complete only one of the sections below.

SECTION A:

| | | |
|--|-----|----|
| 8. Enter \$49,861 if single or \$99,723 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11. | 8. | 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 2016) . | 9. | 00 |
| 10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter “0” | 10. | 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 2016) . | 11. | 00 |
| 12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2016, 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. | 00 |
| 14. Enter the smaller of lines 10 or 13. | 14. | 00 |
| 15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25. | 15. | 00 |

SECTION B:

| | | |
|--|-----|----|
| 16. Enter \$49,861 if single or \$99,723 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11 | 16. | 00 |
| 17. Enter public benefits received from a deceased spouse who died prior to 2016 | 17. | 00 |
| 18. Subtotal. Subtract line 17 from line 16. If line 17 is more than line 16, enter “0” | 18. | 00 |
| 19. Enter private benefits received from a deceased spouse who died prior to 2016 | 19. | 00 |
| 20. Enter the smaller of lines 18 or 19 | 20. | 00 |
| 21. Add lines 17 and 20 | 21. | 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 Schedule 1, see instructions | 23. | 00 |
| 24. Subtract line 21 from line 23. If line 21 is more than line 23, enter “0” | 24. | 00 |
| 25. Enter the smaller of lines 22 or 24 | 25. | 00 |
| 26. Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25 | 26. | 00 |

SECTION C:

| | | |
|---|-----|----|
| 27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2016 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C and/or 23F on Schedule 1 or have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 25 | 27. | 00 |
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SECTION D:

| | | |
|---|-----|----|
| 28. Total Retirement and Pension Benefits Subtraction. If you checked box 23C and/or 23F on Schedule 1 and the older of you or your spouse was born on or after January 1, 1953 but before January 2, 1955, enter retirement and pension benefits you received, up to \$15,000 per eligible taxpayer. If you have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 25 | 28. | 00 |
|---|-----|----|