

**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**

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 8	
3. Add lines 1 and 2	
4. Enter private retirement and pension benefits reported on Form 4884, line 8	
5. Enter \$53,759 if single or \$107,517 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 22C or 22G on Schedule 1. Enter \$30,000 if filing jointly and both spouses checked boxes 22C and 22G on Schedule 1	
10. Enter the smaller of line 8 or line 9 here and on Form 4884, line 29	