2019 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967, as amended.

Include with Form MI-1040. Type or print in blue or black ink.

Attachment 01

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			—— ——

Additions to Income (all entries must be positive numbers)

1.	Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions..	1.	00
2.	Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see instructions)...	2.	00
3.	Gains from Michigan column of MI-1040D and MI-4797	3.	00
4.	Losses attributable to other states (see instructions)	4.	00
5.	Net loss from federal column of your Michigan MI-1040D or MI-4797	5.	00
6.	Oil, gas, and nonferrous metallic mineral expenses (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI)..	6.	00
7.	Federal Net Operating Loss deduction included in AGI...	7.	00
8.	Other (see instructions). Describe: _____	8.	00
9.	**Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11**........................	9.	00

+ 0000 2019 09 01 27 3

2019 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
			__ __

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. Include U.S. *Schedule B* if over $5,000.. 10. | | 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 .... 11. | | 00

12. Gains from federal column of Michigan MI-1040D and MI-4797 .... 12. | | 00

13. Income attributable to another state. **Explain type and source:**_____ 13. | | 00

14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 .. 14. | | 00

15. Income earned while a resident of a Renaissance Zone (see instructions). .... 15. | | 00

16. Michigan state and local income tax refunds received in 2019 and included on MI-1040, line 10... 16. | | 00

17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program. .... 17. | | 00

18. Michigan Education Trust . ... 18. | | 00

19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI .... 19. | | 00

20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to *Revenue Administrative Bulletin 1988-47*.. 20. | | 00

21. Miscellaneous subtractions (see instructions). **Describe:**_____ 21. | | 00

Deduction Based on Year of Birth

Complete 22A through 22F if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24 or 25. Check box(es) 22C and/or 22F **only** if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). **See instructions before continuing**.

22.	FILER				SPOUSE		
	A. Year of Birth (19xx)	**B.** Age (as of 12-31-2019)	**C.** Check if filer received benefits from SSA exempt employment		**D.** Year of Birth (19xx)	**E.** Age (as of 12-31-2019)	**F.** Check if spouse received benefits from SSA exempt employment
			☐				☐

23. **Michigan Standard Deduction.** Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67 on or before December 31, 2019. **Do not complete lines 24 and 25.**............ 23. | | 00

24. **Retirement benefits.** Enter amount from line 16, 27, 28 or 29 of Form 4884, *Michigan Pension Schedule.* **Include Form 4884** .... 24. | | 00

25. Dividend/interest/capital gains deduction for taxpayers **74 years and older**. Deduction is limited to $11,771 for single or married filing separately filers and $23,542 for joint filers, less any deduction for retirement benefits (see instructions)... 25. | | 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.

26. **Subtotal.** Add lines 10 through 25 .... 26. | | 00

27. **2019 Michigan NOL Deduction.** Enter amount from line 11 or 12 of Form 5674, *Michigan Net Operating Loss Deduction*. **Include Form 5674** .... 27. | | 00

28. **Total Subtractions.** Add lines 26 and 27. Enter here and on MI-1040, line 13........................ 28. | | 00

If additions do not apply, only submit page 2 of the Schedule 1 with your return.

✚ 0000 2019 09 02 27 1