

**2016 MICHIGAN Withholding Tax Schedule**

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2016, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

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)
			— —

**TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
<b>4. SUBTOTAL.</b> Enter total of Table 1, column E. ....				<b>4.</b> 00

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS REPORTED ON 1099 FORMS**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
<b>5. SUBTOTAL.</b> Enter total of Table 2, column E. ....				<b>5.</b> 00

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**TABLE 3: MICHIGAN FLOW-THROUGH WITHHOLDING**

A Payer's federal identification number (Example: 38-1234567)	B Payer's name	C Michigan flow-through withholding tax withheld
		00
		00
		00
		00
		00
		00
Enter Table 3 Subtotal from additional <i>Schedule W</i> forms (if applicable).....		00
6. <b>SUBTOTAL.</b> Enter total of Table 3, column C .....	6.	00
7. <b>TOTAL.</b> Add lines 4, 5 and 6. Enter here and carry to MI-1040, line 29.....	7.	00

**Note:** If line 6 does not apply, only submit page 1 of the Schedule W with your return.

## Instructions for *Schedule W* Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Attach the completed Schedule W to your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your *Individual Income Tax Return* (MI-1040).

**If a *Schedule W* is not attached when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.**

If you are filing Form MI-1040X-12 because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

**Michigan Residents.** If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

**Flow-Through Withholding.** Complete Table 3 and report Michigan flow-through withholding on MI-1040, line 29. Do not claim flow-through withholding as an estimated payment.

### Completing the Withholding Tables

*Lines not listed are explained on the form.*

Complete the withholding tables using information from your W-2, 1099 and MI-4919 forms, and any other documents that report Michigan tax withheld. If you need additional space, attach another Schedule W.

**Table 1 Column D:** Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

**Table 2 Column D:** Enter unemployment compensation, taxable pension from federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

**Table 3:** Report Michigan flow-through information provided to you by the flow-through entity. *This form may be filed without page 2 if you are not claiming Flow-Through Withholding in Table 3.* If only page 1 needs to be filed, add lines 4 and 5 and carry the total to Form MI-1040, line 29.

**Line 7: Total.** Enter total of line 4 from Table 1, line 5 from Table 2, and line 6 from Table 3 and carry total to Form MI-1040, line 29.