

# 2014 MICHIGAN Pension Schedule (Form 4884)

**NOTE: 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.**

**If the older of you or your spouse was born during the period January 1, 1946, through January 1, 1948, and reached age 67 on or before December 31, 2014, 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)
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If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
			— —

## PART 1: FILER'S AGE

Failure to complete Part 1 will result in your pension subtraction being denied.

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

**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 \$49,027 if single or \$98,054 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11. ....	8.	00
9. Enter total <b>public</b> 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 2014) .	9.	00
10. <b>Subtotal.</b> Subtract line 9 from line 8. If line 9 is more than line 8, enter "0" .....	10.	00
11. Enter total <b>private</b> 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 2014) .	11.	00
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2014, 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. <b>Total Retirement and Pension Benefits Subtraction.</b> Add lines 9 and 14. Carry this amount to Schedule 1, line 25.....	15.	00

**SECTION B:**

16. Enter \$49,027 if single or \$98,054 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11. ....	16.	00
17. Enter <b>public</b> benefits received from a deceased spouse who died prior to 2014 .....	17.	00
18. <b>Subtotal.</b> Subtract line 17 from line 16. If line 17 is more than line 16, enter "0" .....	18.	00
19. Enter <b>private</b> benefits received from a deceased spouse who died prior to 2014.....	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. <b>Total Retirement and Pension Benefits Subtraction.</b> Add lines 21 and 25. Carry this amount to Schedule 1, line 25.....	26.	00

**SECTION C:**

27. <b>Total Retirement and Pension Benefits Subtraction.</b> Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2014 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Schedule 1, see instructions. Carry this amount to Schedule 1, line 25. ....	27.	00
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**NOTE Regarding Section C:** If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 in the MI-1040 book.