

2021 MICHIGAN Pension Schedule (Form 4884)

Generally, if the filer and spouse were born after 1945, STOP; you are not entitled to a retirement and pension benefits subtraction. **For exceptions**, refer to the instructions and the questionnaire "Which Section of Form 4884 Should I Complete?" for additional assistance.

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

Issued under authority of Public Act 281 of 1967, as amended. Type or print in blue or black ink.

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)
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PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)
6. <input type="checkbox"/> Check here if you were born after January 1, 1955, were retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.	

PART 2: DECEASED SPOUSE INFORMATION

If you are receiving retirement and pension benefits from a deceased spouse, complete lines 7a through 7e.

7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)
7d. <input type="checkbox"/> Check here if your deceased spouse was born after 1952, was retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.		
7e. <input type="checkbox"/> Surviving Spouse Election. Check here if you elect to subtract retirement and pension benefits based on the year of birth of your older deceased spouse. You must be the surviving spouse who (1) has reached age 67, (2) has not remarried, and (3) claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year they died. See instructions.		

PART 3: RETIREMENT AND PENSION BENEFITS (see instructions)

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

8. 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
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
					00
					00
					00
					00
					00
					00
					00

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

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

Filer's Full Social Security Number (Example: 123-45-6789) _____

PART 4: To determine which section below to complete, review the questionnaire: “Which Section of Form 4884 Should I Complete?” in the MI-1040 book. Complete only one of the sections below.

SECTION A:

9. Enter \$54,404 if single or \$108,808 if filing jointly	9.	00
10. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits included in AGI from Schedule 1, line 11	10.	00
11. Subtotal. Subtract line 10 from line 9. If line 10 is greater than line 9, enter “0”	11.	00
12. Enter total public retirement and pension benefits, including public benefits received from a deceased spouse who died prior to 2021	12.	00
13. Subtotal. Subtract line 12 from line 11. If line 12 is greater than line 11, enter “0”	13.	00
14. Enter total private retirement and pension benefits, including private benefits received from a deceased spouse who died prior to 2021	14.	00
15. Enter the smaller of lines 13 or 14	15.	00
16. Total Retirement and Pension Benefits Subtraction. Add lines 12 and 15. Carry this amount to Schedule 1, line 25	16.	00

SECTION B:

17. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2021 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 22C and/or 22G 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	17.	00
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SECTION C:

18. Total Retirement and Pension Benefits Subtraction. If you checked box 22C and/or 22G on Schedule 1 and the older of you or your spouse was born after January 1, 1955 but before January 2, 1960, 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	18.	00
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