**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 C of Form 4884**

Recipients born after January 1, 1956, who have reached age 62 and received pension or retirement benefits from employment with a government agency exempt from Social Security, may deduct up to $15,000 in qualifying pension and retirement benefits. If both spouses on a joint return received pension or retirement benefits from employment with a government agency exempt from Social Security, the maximum deduction increases to $30,000. Recipients who deduct military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits on Schedule 1, line 11 may have lower deduction limits on Form 4884, line 18 if the Schedule 1, line 11 totals more than:

- $41,961 on a single return
- $98,922 on a joint return where only one spouse received pension or retirement benefits from employment with a government agency exempt from Social Security
- $83,922 on a joint return where both spouses received pension or retirement benefits from employment with a government agency exempt from Social Security.

Complete “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 C of Form 4884” to determine your allowable subtraction on Form 4884, Section C, line 18.