

MICHIGAN 2023

MI-1040

Individual Income Tax FORMS AND INSTRUCTIONS



WWW.MIFASTFILE.ORG

- ⚡ E-filing your return is easy, fast, and secure!
- ⚡ 90% (more than 4.7 million) of all Michigan taxpayers choose e-file.
- ⚡ E-filed returns are usually processed within 14 business days. Allow 14 days before checking the status of your e-filed return.
- ⚡ Tax preparers who complete 11 or more Michigan Individual Income Tax returns are required to e-file all eligible returns supported by their software.
- ⚡ Free e-file is available. Do you qualify?
- ⚡ Visit www.MIfastfile.org for a list of e-file resources, how to find an e-file provider, and more information on free e-file services.

UNCLAIMED PROPERTY. The Michigan Department of Treasury is holding millions of dollars in abandoned and unclaimed property belonging to Michigan residents. **In the past three years, nearly \$400 million has been returned to rightful owners.** To check if Treasury is holding funds for you or your family, visit www.michigan.gov/unclaimedproperty.

**FILING DUE DATE:
APRIL 15, 2024**

WWW.MICHIGAN.GOV/TAXES

Help With Your Taxes

New for 2023

Homestead Property Tax Credit Updates.

- The maximum taxable value increases to \$154,400
- The limit on total household resources increases to \$67,300
- The homestead property tax credit phase-out begins when your total household resources exceed \$58,300
- The maximum homestead property tax credit increases to \$1,700.

For more information and to check your eligibility for this credit, see page 25.

Expanded Deduction for Retirement and Pension Benefits.

The recent Lowering MI Costs Plan provides more options for taxpayers when selecting the best taxing situation for their retirement benefits. Individuals that previously only qualified for a Michigan Standard Deduction may now qualify for a retirement and pension benefits deduction. For more information, see *Michigan Pension Schedule* (Form 4884).

Earned Income Tax Credit. The Lowering MI Costs plan increased the Michigan Earned Income Tax Credit (EITC) from 6% to 30%. Eligible individuals should file and claim this credit.

Anatomical Gift Donor Registry. The Check Your Heart Act gives Michigan residents the option to join Michigan's organ donor registry upon filing their state annual individual income tax return (MI-1040). See Form 4642 for details.

Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses. If you claimed an amount on Schedule 1, line 6 and/or Schedule 1, line 19, see *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses* (Form 5889).

For tax year 2023, the Michigan income tax rate is reduced to 4.05%.

City of Detroit

The Michigan Department of Treasury (Treasury) processes City of Detroit Individual Income Tax Returns. Your City of Detroit return may be filed with your Michigan return. For more information and instructions visit www.michigan.gov/citytax.

Forms

Find tax forms using the Internet and Telephone Options listed on this page. Commonly used forms are also available at most public libraries, Northern Michigan post offices, and Michigan Department of Health and Human Services (MDHHS) county offices.

Tax Assistance

Treasury offers a variety of services designed to assist you and most are available 24 hours a day, seven days a week.

Internet Options

www.michigan.gov/iit

Find the following information on this website:

- Current year forms and instructions
- Answers to many tax preparation questions
- Most commonly used tax forms

IMPORTANT: To obtain information about your account using the Internet and Telephone Options you will need the following information from your return:

- Social Security number (SSN) of the primary filer (the filer listed first on the return)
- Tax year of the return
- Adjusted gross income (AGI) or total household resources
- Filing status (single, married filing jointly, married filing separately).

- Free assistance in preparing your return
- Retirement and pension deduction estimator; interest, dividends and capital gains deduction estimator; penalty and interest estimator; and other individual income tax estimators
- Pay your tax due on the MI-1040, and make quarterly estimated income tax and individual income tax extension payments
- Other tax resources.

Select "IIT eService" where you can:

- Select "Guest Services" to:
 - Check the status of your return
 - Check estimated payments you made during the year
- Select "Account Services" to:
 - Change your address
 - Access letters sent by Treasury
 - Check responses to letters you have sent to Treasury
 - Submit specific account requests
 - You have the option to ask a question by choosing "Create a service request"
 - You must provide a valid email address to submit a question.

Telephone Options

517-636-4486

Automated Information Service

With Treasury's automated phone system, you can:

- Request the status of your refund
- Check the status of letters you have sent to Treasury
- Request information on estimated payments
- Order current tax year forms.

While most questions can be answered by the Automated Information Service, customer service representatives are available from 8 a.m. to 4:30 p.m., Monday through Friday. Assistance is available using TTY through the Michigan Relay Service by calling 711.

General Information

Adjusted Gross Income (AGI)

Throughout this booklet, Treasury refers to adjusted gross income as AGI. When AGI is asked for, copy your AGI directly from your U.S. Form 1040, 1040NR or 1040SR.

Tax Rate, Exemption Allowances, and Deductions for Retirees and Seniors

The income tax rate for 2023 is 4.05 percent.

For tax year 2023, the personal and stillbirth exemption allowances are \$5,400. The special exemption allowance for deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled is \$3,100. The exemption allowance for qualified disabled veterans is \$400. See page 10 for more information.

Retirement and pension benefits included in AGI from a pension or an Individual Retirement Account (IRA) may be deductible. See Form 4884 instructions beginning on page 19 for further details regarding retirement and pension benefit deductions based on year of birth and filing status.

Senior citizens born before 1946 may be able to deduct part of their interest, dividends, and capital gains that are included in AGI. For 2023, the deduction is limited to a maximum of \$13,712 for single filers and \$27,424 for joint filers. See *Michigan Schedule 1* (Schedule 1) instructions beginning on page 13 for further details regarding dividend/interest/capital gains deductions.

Filing Extension Granted for Military Personnel Serving in a Combat Zone

United States military personnel serving in a combat zone on April 15, 2024, will be given 180 days after leaving the combat zone to file their federal and State tax returns and will be exempt from penalties and interest. When e-filing, service men and women serving in combat zones should enter the words "Combat Zone" in the preparer notes. When filing a paper return, print "Combat Zone" in ink on the top of page 1 of the MI-1040.

Appeals of Adjusted Refunds or Credits

Taxpayers have 60 days from the issuance of refund denials, refund adjustments, or Treasury decisions (other than final assessment), that may be appealed under Section 21 of the Revenue Act, to request informal conferences.

Choose e-file Instead of Paper Returns to Get Your Refund Fast

E-filing eliminates many of the errors that lengthen processing times. E-filed returns are usually processed within 14 days. Tax preparers who complete 11 or more individual income tax returns are required to e-file all eligible returns. Visit www.MIfastfile.org for a list of e-file resources, how to find an e-file provider, and more information on free e-file services. When e-filing, do not mail a paper copy of your return.

Property Tax Credits/Refunds

A reminder from the Internal Revenue Service (IRS): Michigan homestead property tax credits and Principal Residence Exemption refunds received in 2023 may be

taxable on your 2023 U.S. Form 1040. If you claimed an itemized deduction for property taxes on your 2022 U.S. Form 1040 and then received a refund in 2023 from the State or your local unit of government for a portion of those taxes, you must include that refund as income on your 2023 U.S. Form 1040. If you have questions about the taxability (for federal tax purposes) of the refunds, call the IRS at 1-800-829-1040.

What You Should Know About Your Michigan 1099-G

If you claimed itemized deductions on your 2022 federal income tax return and received a Michigan tax refund in 2023, you will be mailed a 2023 Michigan 1099-G in early 2024 that shows the amount of your 2022 refund that was issued in 2023. The refund amount will include any amounts credited forward to 2023 estimated tax, prior year refunds issued in 2023, refund amounts intercepted for back tax assessments or other debts (such as child support or court-ordered garnishments), and any portion of a refund assigned to pay use tax or any amount you contributed as a voluntary contribution. The refund amount will not include homestead property tax credits, earned income tax credits, or other refundable tax credits claimed on your MI-1040. **The 1099-G is not a bill.** Visit www.michigan.gov/taxes for more information about your Michigan 1099-G.

A Note About Debts

By law, any money you owe to the State and other state agencies must be deducted from your refund or credit before it is issued. Debts include money you owe for past-due taxes, student loans, child support due to the Friend of the Court, an IRS levy, money due to a state agency, a court-ordered garnishment, or other court orders. Taxpayers who are married filing jointly may receive an *Income Allocation for Non-Obligated Spouse* (Form 743) after the return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a debt. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

Who Must File a Return

File a return if you owe tax, are due a refund, or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do not owe Michigan tax. This will eliminate unnecessary correspondence from Treasury.

If your parents (or someone else) can claim you as a dependent on their return and your AGI is \$1,500 or less if single or married filing separately or \$3,000 or less if filing a joint return, you do not need to file a return unless you are claiming a refund of withholding.

Important: If your income subject to tax (MI-1040, line 14) is less than your personal exemption allowance (line 15) and Michigan income tax was withheld from your earnings, you must file a return to claim a refund of the tax withheld.

Who Must File a Joint Return

If you are considered married for federal tax purposes, you must file your Michigan return using either the married filing jointly or married filing separately filing status. This applies to all

couples who are married under the laws of the State of Michigan or under the laws of another state. If you filed a joint federal income tax return, you must file a joint Michigan income tax return. If you and your spouse filed separate federal returns, you may file separate or joint Michigan returns.

When to File Your Return

Always complete your federal tax return before your Michigan return. You may file a Michigan return even if you are not required to file a federal return.

Your return must be postmarked no later than April 15, 2024, to avoid penalty and interest. Payment must be included with your return. Make your check payable to "State of Michigan" and write the last four digits of your Social Security number(s) and "2023 income tax" on the front of the check.

If you cannot file before the due date and you owe tax, you may file an *Application for Extension of Time to File Michigan Tax Returns* (Form 4) with your payment. This allows an extension of time to file, but not to pay. Payment is due no later than April 15, 2024, otherwise penalty and interest may apply. See page 6. In order to obtain a refund, you must file a return claiming the refund within four years of the due date. Keep a copy of your return and all supporting schedules for six years.

Penalty and Interest Added for Filing and Paying Late

If you file and pay late, Treasury will add a penalty of 5 percent of the tax due. After the second month, penalty will increase by an additional 5 percent per month, or fraction thereof, up to a maximum of 25 percent of the tax due. If you pay late, you must add penalty and interest to the amount due. Visit www.michigan.gov/taxes for the latest interest rates.

Identity Theft

Tax-related identity theft occurs when someone uses your Social Security number to file a tax return claiming a fraudulent refund. Victims of tax-related identity theft can assist Treasury by following the steps listed below:

- Paper file your return and include all required schedules.
 - Send copies, not originals, of the following documents:
 1. Federal return and schedules (if applicable).
 2. Identity theft affidavits (if applicable).
 3. Government-issued photo identification.
 4. W-2s and/or 1099s.

Even if the above steps are followed, Treasury may require additional identity verification and you may be asked:

- To complete an identity confirmation quiz, which is a tool Treasury uses to assist in the protection of taxpayers against tax-related identity theft.
 - To provide additional supporting documentation as needed.

Visit www.michigan.gov/identitytheft for more information regarding tax-related identity theft.

Foreign Addresses

Enter your street address and city on the “Home Address” line. Enter your province or state name, country code and foreign postal code on the “City or Town” line in that order. Refer to the example below.

1. Filer's First Name JESSICA	M.I. B	Last Name SMITH
If a Joint Return, Spouse's First Name	M.I.	Last Name
Home Address (Number, Street, or P.O. Box) 123 MAIN ST. MONTREAL		
City or Town QUEBEC CA A1B 2C3		State ZIP Code

How to Complete and File Paper Returns

Completing Michigan Forms

Treasury captures the information from paper income tax returns using an Intelligent Character Recognition (ICR) process. If completing a paper return, avoid unnecessary delays by following the guidelines below so your return is processed quickly and accurately.

- **Use black or blue ink.** Do not use pencil, red ink, or felt tip pens. Do not highlight information.
- **Print using capital letters (UPPERCASE).** Capital letters are easier to recognize.
- **Fill check boxes with an [X].** Do not use a check mark.
- **Leave lines/boxes blank** if they do not apply or if the amount is zero unless otherwise directed.
- **Do not write extra numbers, symbols, or notes** on the return, such as cents, dashes, decimal points, commas, or dollar signs. Enclose any explanations on a separate sheet unless you are instructed to write explanations on the return.
- **Stay within the lines** when entering information in boxes.
- **If a form is multiple pages, all pages must be filed.**
- **Report all amounts in whole dollars.** Round down amounts of 49 cents or less. Round up amounts of 50 cents or more. If cents are entered on the form, they will be treated as whole dollar amounts.

Assemble your returns and attachments. Do not staple your check to your return. A sequence number is printed in the upper-right corner of the following Michigan forms to help you assemble them in the correct order behind your MI-1040:

- *Additions and Subtractions* (Schedule 1)
- *Nonresident and Part-Year Resident* (Schedule NR)
- *Farmland Preservation Tax Credit* (MI-1040CR-5)
- *Schedule of Taxes and Allocation to Each Agreement* (Schedule CR-5)
- *Property Tax Credit* (MI-1040CR or MI-1040CR-2)
- *Schedule of Apportionment* (MI-1040H)
- *Underpayment of Estimated Income Tax* (MI-2210)
- *Withholding Tax Schedule* (Schedule W)
- *Adjustments of Capital Gains and Losses* (MI-1040D)
- *Adjustments of Gains and Losses From Sales of Business Property* (MI-4797)
- *Voluntary Contributions Schedule* (4642)
- *Sales and Other Dispositions of Capital Assets* (MI-8949)
- *Pension Schedule* (4884)
- *Pension Continuation Schedule* (4973)
- *Married Filing Separately and Divorced or Separated Claimants Schedule* (5049)
- *Michigan Amended Return Explanation of Changes* (Schedule AMD)
- *Michigan Excess Business Loss* (MI-461)
- *Michigan Excess Business Loss Continuation Schedule* (Form 5606)
- *Michigan Net Operating Loss Schedule MI-1045* (Schedule MI-1045)
- *Michigan Net Operating Loss Deduction* (Form 5674)
- *Michigan Signed Distribution Statement for Joint Owners of*

Farmland Development Rights Agreements (Form 5678)

- *Michigan Resident Credit for Tax Imposed by a Canadian Province* (Form 777)
- *Michigan First-Time Home Buyer Savings Program* (Form 5792)
- *Michigan Historic Preservation Tax Credit for Plans Approved after December 31, 2020* (Form 5803)
- *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses* (Form 5889)
- Federal Schedules (see Table 3, page 67)

If you are also filing a *Home Heating Credit Claim* (MI-1040CR-7), do **not** attach it to your return; fold it and leave it loose in the envelope.

If you are also filing a City of Detroit return, do **not** staple it to your State of Michigan return; fold it and leave it loose in the envelope.

Where to Mail Your Return

Mail refund, credit, or zero due returns to:

Michigan Department of Treasury
Lansing, MI 48956

If you **owe tax**, mail your return to:

Michigan Department of Treasury
Lansing, MI 48929

Make your check payable to “**State of Michigan**” and **print the last four digits of your Social Security number** and “**2023 income tax**” on the front of your check. To ensure accurate processing of your return, send one check for each return. Do not staple your check to your return.

Do not mail your 2023 return in the same envelope with a return for years prior to 2023; mail your 2023 return in a separate envelope.

Important Reminders

- **Missing pages.** The MI-1040, MI-1040CR, MI-1040CR-2, and MI-1040CR-7 are multiple-page forms. All pages must be completed and submitted for Treasury to process the return timely.
- **Use correct tax year forms.** For example, do not use a 2022 form to file your 2023 return.
- **Required attachments.** If you do not include all the required attachments with your return, your refund may be reduced, denied, or delayed.
- **Schedules received alone.** Only the MI-1040, MI-1040CR, MI-1040CR-2 and MI-1040CR-7 forms may be filed alone. All other forms must be filed with a completed MI-1040.
- **Missing, incomplete, or applied for Social Security number.** Include full Social Security number(s). If you don’t have an SSN or an Individual Taxpayer Identification Number (ITIN), apply for one through the IRS. **Do not** file your Michigan return until you have received your SSN or ITIN.

Special Situations

Extensions

To request more time to file your Michigan tax return, send a payment of your remaining estimated tax to Treasury with a copy of your federal extension (U.S. Form 4868) on or before the original due date of your return. Treasury will extend the due date to your new federal due date. If you do not have a federal extension, file an *Application for Extension of Time to File Michigan Tax Returns* (Form 4) with your payment. Treasury will **not** notify you of approval. **An extension is not necessary when you expect to claim a refund. Late filing penalty may not apply as refunds can be claimed up to 4 years from the original due date without an extension.**

An extension of time to file is not an extension of time to pay. If you do not pay enough with your extension request, you must pay interest on the unpaid amount. Compute interest from the original due date of the return. Interest is 1 percent above the prime rate and is adjusted on July 1 and January 1. Visit www.michigan.gov/taxes for help calculating the penalty and interest.

You may be charged a penalty of 10 percent or more if the balance due is not paid with your extension request.

When you file your MI-1040, include on line 31 the amount of tax you paid with your extension request. Include a copy of your federal or state extension with your return.

2024 Estimated Payments

Usually, you must make estimated income tax payments if you expect to owe more than \$500 when you file your 2024 MI-1040. This is after crediting the property tax, farmland, any other refundable or nonrefundable credits, and amounts you paid through withholding.

Common income sources which make estimated payments necessary are self-employment income; salary, wages or retirement benefits if you do not have enough tax withheld; tips, lump-sum payments, unemployment benefits, dividend and interest income; income from the sale of property (capital gains), business income and rental income.

You may ask your employer to increase your withholding to cover the taxes on other types of income.

Estimated payments are due April 15, 2024; June 17, 2024; September 16, 2024; and January 15, 2025. If you are a fiscal year filer, the due dates are the same as your federal estimated payment due dates.

If you made estimated payments for 2023, Treasury will send you personalized vouchers for 2024, unless you used a tax preparer. Do not use vouchers intended for another taxpayer. If you do not receive personalized vouchers, use a tax preparer, or use tax preparation software to complete your return, you can obtain a *Michigan Estimated Individual Income Tax Voucher* (MI-1040ES) from Treasury's website.

Exceptions. If you expect to owe more than \$500, you may not have to make estimated payments if you expect your 2024 withholding to be at least:

- 90 percent of your total 2024 tax, **or**
- 100 percent of your total 2023 tax
- 110 percent of your total 2023 tax if 2023 AGI was more than \$150,000 if filing joint or single (\$75,000 if your 2023 filing status is married filing separately).

Total 2023 tax is the amount on your 2023 MI-1040, line 20, less the amount on lines 25, 26, 27b, 28 and 29.

Farmers, fishermen or seafarers may have to make estimated payments, but have different filing options. If at least two-thirds of your gross income is from farming, fishing, or seafaring, you may:

- Delay paying your first 2024 quarterly estimated payment until as late as January 16, 2025, and pay the entire amount of your 2024 estimated tax due, **or**
- File your 2024 MI-1040 return and pay the entire amount of tax due on or before March 1, 2025.

If you are a farmer or fisherman you will have filed a U.S. *Schedule F*, *Schedule C*, or *Schedule E* to report income from these activities. Wages earned as a farm employee or from a corporate farm do **not** qualify you for this exception. You are considered a seafarer if your wages are exempt from income tax withholding under Title 46, Shipping, USC, Sec. 11108.

Failure to make payments or underpayment of estimated payments. If you fail to make required estimated payments, pay late, or underpay in any quarter, Treasury may charge penalty and interest. Penalty is 25 percent of the tax due (with a minimum of \$25) for failing to make estimated payments or 10 percent (with a minimum of \$10) for failing to pay enough estimated payments or making estimated payments late. Interest is one percent above the prime rate and is computed monthly. The rate is adjusted on July 1 and January 1.

Residency

Resident. You are a Michigan resident if Michigan is your permanent home. Your permanent home is the place you intend to return to whenever you go away. A temporary absence from Michigan, such as spending the winter in a southern state, does **not** make you a part-year resident.

Income earned by a Michigan resident in a nonreciprocal state (see "Reciprocal States") or Canadian province is taxed by Michigan, and may also be taxed by the other jurisdiction. If you pay tax to both, you can claim a credit on your Michigan return. See instructions for MI-1040, line 18 and the example starting on page 10.

Part-year resident. You are a part-year resident if, during the year, you move your permanent home into or out of Michigan. You must pay Michigan income tax on income you earned, received, or accrued while living in Michigan.

Use *Michigan Nonresident and Part-Year Resident Schedule* (Schedule NR) and the following guidelines to help figure your tax:

- Allocate your income from the date you moved into or out of Michigan
- Bonus pay, severance pay, deferred income, and any other amount accrued while a Michigan resident are subject to Michigan tax no matter where you lived when you received it
- Deferred compensation reported to you on U.S. Form 1099-R and nonbusiness interest and dividend income are allocated to the state of residence when received
- Part-year residents who lived in Michigan at least six months of the tax year may qualify for a homestead property tax credit (see page 28).

NOTE: Out-of-state students who live in Michigan while they are attending school are not considered Michigan residents or part-year residents and should file as nonresidents.

Nonresident. Use Schedule NR to figure your Michigan taxable income. You must pay Michigan income tax on the following types of income:

- Salary, wages, and other employee compensation for work performed in Michigan, unless you live in a state covered by a reciprocal agreement (see “Reciprocal States”)
- Net rents and royalties from real and tangible personal property in Michigan
- Capital gains from the sale or exchange of real property located in Michigan, or of tangible personal property located in Michigan
- Patent or copyright royalties if the patent or copyright is used in Michigan or if you have a commercial domicile in Michigan
- Income (including dividend and interest income) from an S corporation, partnership or an unincorporated business, or other business activity in Michigan
- Lottery winnings
- Prizes won from casinos or licensed horse tracks located in Michigan. Nonresidents from reciprocal states must also declare these prizes as taxable.

Reciprocal States

Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin have reciprocal agreements with Michigan. Michigan residents pay only Michigan income tax on their salaries and wages earned in any of these states. A Michigan resident may file a withholding form with an employer in a reciprocal state to claim exemption from that state’s income tax withholding. The out-of-state income may make Michigan individual income tax estimated payments necessary. Residents of reciprocal states working in Michigan do not have to pay Michigan tax on salaries or wages earned in Michigan but do have to pay Michigan tax on business income earned from business activity in Michigan. A resident of a reciprocal state who claims a refund of Michigan withholding tax must file a Schedule NR along with an MI-1040.

Deceased Taxpayers

A **personal representative** for the estate of a taxpayer who died in 2023 (or 2024 before filing a 2023 return) must file if the taxpayer owes tax or is due a refund. A full-year exemption is allowed for a deceased taxpayer on the 2023 MI-1040.

Use the decedent’s name and Social Security number and **your** address. If the taxpayer died after December 31, 2022, enter the date of death in the “Deceased Taxpayer” box on page 3 on the 2023 MI-1040.

The **surviving spouse** is considered married for the year in which the deceased spouse died and may file a joint return for that year. Write your name and the decedent’s name and both Social Security numbers on the MI-1040. Write “DECD” after the decedent’s last name. You must report the decedent’s income. Sign the return. In the deceased’s signature line, write “Filing as surviving spouse.” If the taxpayer died after December 31, 2022, enter the date of death in the “Deceased Taxpayer” box on page 3 of the MI-1040. Refer to example A in the “Deceased Taxpayer Chart of Examples” below.

If filing as a **personal representative** or **claimant** and you are claiming a refund for a **single** deceased taxpayer, you **must include a Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the decedent’s name in the Filer’s Name lines and the representative’s or claimant’s name, title, and address in the Home Address line. Refer to example B or C in the “Deceased Taxpayer Chart of Examples” below.

If filing as a **personal representative** or **claimant** of a deceased taxpayer(s) for a **jointly** filed return, you **must include a Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the name(s) of the deceased person(s) in the Filer’s and/or Spouse’s Name lines and the representative’s or claimant’s name, title, and address in the Home Address line. Refer to example D or E in the “Deceased Taxpayer Chart of Examples” below.

For information about filing a credit claim, see “Deceased Claimant’s Credit” on page 28.

Deceased Taxpayer Chart of Examples

A. Joint Filers with Surviving Spouse

1. Filer's First Name JOHN	M.I. A	Last Name BROWN
If a Joint Return, Spouse's First Name JANE	M.I. C	Last Name BROWN DECD

B. Single Filer with Personal Representative

1. Filer's First Name JOHN	M.I. A	Last Name BROWN	EST OF
If a Joint Return, Spouse's First Name	M.I. Last Name		
SAM W. JONES	REP	123 MAIN ST.	

C. Single Filer with Claimant

1. Filer's First Name JOHN	M.I. A	Last Name BROWN	DECD
If a Joint Return, Spouse's First Name	M.I. Last Name		
SAM W. JONES	CLAIMANT	123 MAIN ST.	

D. Joint Filers with Personal Representative

1. Filer's First Name JOHN	M.I. A	Last Name BROWN	EST OF
If a Joint Return, Spouse's First Name JANE	M.I. Last Name C BROWN EST OF		
Home Address (Number, Street, or P.O. Box) SAM W. JONES	REP	123 MAIN ST.	
Home Address (Number, Street, or P.O. Box) SAM W. JONES			REP 123 MAIN ST.

E. Joint Filers with Claimant

1. Filer's First Name JOHN	M.I. A	Last Name BROWN	DECD
If a Joint Return, Spouse's First Name JANE	M.I. Last Name C BROWN DECD		
Home Address (Number, Street, or P.O. Box) SAM W. JONES	CLAIMANT	123 MAIN ST.	
Home Address (Number, Street, or P.O. Box) SAM W. JONES			CLAIMANT 123 MAIN ST.

Amended Returns

If you need to make a correction to your return, file a new complete MI-1040. Check the Amended Return box at the top of page 1 of the form, and file the Schedule AMD and all applicable schedules and supporting documentation to amend your return. If you are due a refund on your amended return, you must file it within four years of the due date of the original return.

Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return.

If a change on your federal return affects Michigan taxable income, you must file an amended return within 120 days of the change. You must include a copy of your amended federal return and all supporting schedules. Include payment of any tax and interest due.

To amend only a homestead property tax or home heating credit, file a new MI-1040CR, MI-1040CR-2, or MI-1040CR-7 respectively, for the appropriate year. Check the Amended Return box on the top of page 1 of each credit claim; **do not file a new MI-1040 or Schedule AMD**. If applicable, include a copy of your property tax statement(s), and/or lease agreement and a copy of your heat statement.

Business Income (Loss)

Michigan defines business income as all income (loss) arising from transactions, activities, and sources in the regular course of the taxpayer's trade or business. Business income includes distributive share income (loss) reported on a federal *Schedule K-1*, including interest, dividend, royalty income, net short-term and long-term capital gains (losses) and depreciation to the extent included in AGI. Rental income may be business income if it is an integral part of the taxpayer's trade or business. Business income is allocated to the state where the business activity occurs. If the business activity is in Michigan and in another state, use a *Schedule of Apportionment* (Form MI-1040H) to apportion the income. If you have income from more than one business, the income from each must be allocated or apportioned separately; this is done on separate schedules for each entity. Include all schedules with your return. Describe the business or property that is the source of the income (loss) and list the activity locations. For assistance, refer to the "Business, Rental & Royalty Activity Worksheet" available on Treasury's website. For more information, refer to the "Business Income Reportable on MI-1040 or MI-1041" section of the individual income tax FAQs on our website at www.michigan.gov/taxes.

Net Operating Losses (NOL)

If you have a federal NOL deduction, remove the federal NOL deduction from Michigan taxable income, to the extent included in federal AGI. Residents accomplish this through an addition on *Michigan Schedule 1*, line 7. Part-year and nonresidents that are required to file a *Michigan Schedule NR*, allocate the entire federal NOL deduction, no matter where earned, to Column C.

The *Michigan Net Operating Loss Schedule MI-1045* is used to calculate the Michigan NOL for the loss year. The form must be filed before a Michigan NOL carryover may be claimed.

The Michigan NOL deduction in a carryforward year is calculated on *Michigan Net Operating Loss Deduction* (Form 5674). The Michigan NOL deduction in a carryforward year is claimed on *Michigan Schedule 1*, line 30. To request a refund from a farming loss carryback use the *Michigan Farming Loss Carryback Refund Request* (Form 5603).

A separate worksheet showing how the loss has been absorbed should always be submitted to substantiate the claimed carryforward. For assistance tracking an NOL, refer to the "Michigan NOL Carryover Worksheet" available on Treasury's website.

Repayments of Income Reported in a Prior Year

If you had to repay money in 2023 that you claimed as income in a previous year (e.g., unemployment benefits), you may be entitled to a credit on your 2023 return for the tax paid in an earlier year.

If you subtracted the repayment in arriving at AGI, no additional credit is allowed on the Michigan return because your income for the year has been reduced by the repayment amount. If the amount of the repayment was deducted on U.S. *Schedule A* or a credit was claimed on U.S. Form 1040, a credit will be allowed on the Michigan return.

To compute your Michigan credit, multiply the amount you repaid in 2023 by the tax rate which was in effect the year you paid the tax. Then add the amount of the credit to the Michigan tax withheld on MI-1040, line 30. Write "Claim of Right/Repayment" next to line 30.

Include a schedule showing the computation of the credit, proof of the repayment, U.S. Form 1040 and applicable federal schedules.

Composite Filer Participants

Taxpayers that participate on the *Michigan Composite Individual Income Tax Return* (Form 807) may be entitled to a credit on their MI-1040 for their share of the Michigan income tax liability paid on Form 807. Enter the amount of Michigan income tax paid on your behalf on MI-1040, line 30 and write "Composite Filing" next to line 30.

Use Tax

Every state that has a sales tax has a companion tax for purchases made outside that state by catalog, telephone, or Internet. In Michigan, that companion tax is called "use tax," but might be described as a remote sales tax because it is a 6 percent tax owed on purchases made outside of Michigan.

Use tax is due on catalog, telephone, or Internet purchases made from out-of-state sellers as well as purchases while traveling in foreign countries when the items are to be brought into Michigan. Use tax must be paid on the total price (including shipping and handling charges).

Many Internet retailers charge tax on sales to Michigan residents. Taxpayers should review their records to determine if the retailer charged tax at the time of sale. If the Michigan tax was paid at 6 percent, no additional tax would be due.

How to Report Use Tax

Use Worksheet 1 to calculate your use tax and enter the amount of use tax due on MI-1040, line 23.

WORKSHEET 1 - USE TAX

Line 1: Itemized purchases of \$0 to \$1,000 x 6 percent (0.06) OR
"Table 1 - Use Tax" amount..... \$ _____
Line 2: Single purchases \$1,000 or more x 6 percent (0.06)..... \$ _____
Line 3: Total Use Tax Due (add Lines 1 and 2)..... \$ _____

Enter amount from Line 3 above on your 2023 MI-1040, line 23. If the amount on Line 3 is 0, enter "0" on your 2023 MI-1040, line 23.

Worksheet Calculation

Line 1: For purchases of \$0 to \$1,000, multiply your total purchases times 6 percent (0.06) and enter the amount on Line 1, **or**, if you have incomplete or inaccurate receipts to calculate your purchases, you may use "Table 1 - Use Tax" to estimate your taxes (see the following example).

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

Line 2: In all cases, if a single purchase is \$1,000 or more and tax is not collected by the seller, you must pay 6 percent use tax on that purchase.

Example: Ed ordered a computer from a catalog retailer in New York for \$1,437.50. Ed also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Ed's AGI is \$46,500. Ed would complete Worksheet 1 as follows:

Line 1: Ed selects \$18 from Table 1 \$18

Line 2: Ed enters \$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$104.25

Ed would enter \$104 (rounding down because the amount is 49 cents or less) on his MI-1040, line 23.

Estimating your taxes does not preclude Treasury from auditing your account. If additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

Use Tax on the Difference

If you paid at least 6 percent to another state on your purchase, you do not owe use tax to Michigan. If you paid less than 6 percent, you owe the difference.

NOTE: The full 6 percent use tax is also owed on purchases made in a foreign country.

For more information, visit www.michigan.gov/taxes.

TABLE 1 - USE TAX

AGI*	Tax
\$0 - \$10,000	\$2
\$10,001 - \$20,000	\$6
\$20,001 - \$30,000	\$10
\$30,001 - \$40,000	\$14
\$40,001 - \$50,000	\$18
\$50,001 - \$75,000	\$25
\$75,001 - \$100,000	\$35
Above \$100,000	Multiply AGI by 0.04% (0.0004)

* AGI from MI-1040, line 10.

Line-by-Line Instructions for Individual Income Tax Return (MI-1040)

Lines not listed are explained on the form.

Amended Return box: If amending your 2023 return, check the box at the top of the form, include a completed Schedule AMD and supporting documentation.

Line 1: Enter your name and address.

Lines 2 and 3: Enter your full nine-digit Social Security number(s). Failure to provide a complete Social Security number may result in processing delays.

Line 5: State Campaign Fund. These funds are only disbursed to candidates for governor, regardless of political party, who agree to limit campaign spending and meet the campaign fund requirements. Checking the box will not raise your tax or reduce your refund.

Line 6: Farmers, fishermen, or seafarers may have to make estimated payments, and have different filing options. If at least two-thirds of your gross income is from farming, fishing, or seafaring, check this box. (For estimate filing information, see page 6.)

Line 7: Filing Status. Check the box to identify your filing status. If you filed a joint federal return, you must also file a joint Michigan return. Married couples who file separate federal returns may file a separate or joint Michigan return. If your status is married filing separately (box c), enter your spouse's full name in the space provided and enter his or her Social Security number on line 3. If you filed your federal return as head of household or qualifying surviving spouse, you must file your Michigan return as single.

NOTE: If you are claiming a homestead property tax credit or home heating credit and you lived with your spouse, it may be easier to file a joint Michigan return because joint total household resources are the basis for computing these credits.

Line 8: Residency. Check the box that describes your Michigan residency for 2023. If you and your spouse had a different residency status during the year, check a box for each of you. Both nonresidents and part-year residents must file *Nonresident and Part-Year Resident Schedule* (Schedule NR). For definition of residency, see page 6.

Line 9: Exemptions. Use this line to compute your Michigan exemption amount plus your Michigan special exemptions.

Line 9a: Enter the number of exemptions for you, your spouse (if filing jointly), and your dependents. Dependents include both qualifying children and qualifying relatives under the Internal Revenue Code. You may claim an exemption for these dependents even if your AGI exceeds the limits to claim federal tax credits for these dependents. Multiply the number of exemptions by your exemption allowance of \$5,400 and enter that amount.

Line 9b: Michigan Special Exemptions: Deaf, Blind, or Certain Disabilities. You qualify for this exemption if you are deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled. Complete this line, claiming only one exemption per person as it applies to you, your spouse and your dependents. If your dependent files a return, you or your dependent, but not both, may claim the dependent's special exemption.

- Deaf means the primary way you receive messages is through a sense other than hearing (e.g., lip reading or sign language).
- Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less.
- Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. **If you were age 66 by June 30, 2023, you may not claim an exemption as totally and permanently disabled.**

Line 9c: Qualified Disabled Veterans. A taxpayer may claim an exemption of \$400 in addition to the taxpayer's other exemptions if (a) the taxpayer or spouse is a qualified disabled veteran, or (b) a dependent of the taxpayer is a qualified disabled veteran. To be eligible for the additional exemption an individual must be a veteran of the active military, naval, marine, coast guard, or air service who received an honorable or general discharge and has a disability incurred or aggravated in the line of duty as described in 38 USC 101(16). This additional exemption may not be claimed on more than one tax return.

Line 9d: Stillbirth Exemption. If you are a parent of a stillborn delivered during 2023 and have been issued a Certificate of Stillbirth from the Michigan Department of Health and Human Services (MDHHS), include a copy of the certificate with the MI-1040. If you do not have a certificate, contact MDHHS at 517-335-8666 for an application or information on obtaining the certificate.

Line 9e: If someone else can claim you as a dependent, check the box, enter 0 on line 9a and enter \$1,500 on line 9e. If your AGI is less than \$1,500 and you had no Michigan income tax withheld from your wages, you do **not** need to file this form.

Line 10: Adjusted Gross Income. Enter your AGI from your U.S. Form 1040, 1040NR or 1040SR. You must include copies of federal schedules that apply to you (see Table 3, page 67). For Michigan adjustments to AGI, see Schedule 1 on page 47. Instructions for completing Schedule 1 begin on page 13. If your AGI includes an excess business loss limitation, complete *Michigan Excess Business Loss* (Form MI-461).

Line 17: Tax. Multiply the amount on line 16 by 4.05 percent (0.0405).

Line 18: Income Tax Imposed by Government Units Outside Michigan. Include the amount of income tax paid to:

- A nonreciprocal state (see page 7)
- A local government unit outside Michigan, including tax paid to local units located in reciprocal states
- The District of Columbia
- A Canadian province.

Include only income tax paid to another government unit(s) on income earned while you were a Michigan resident and taxed by Michigan. For assistance with calculating this credit, go to www.michigan.gov/iit.

Include a copy of the return filed with the other government unit(s) with your MI-1040. If you do not include the return filed with the other government unit(s)

when claiming this credit, processing of your return may be delayed or your credit may be denied.

Do not include taxes paid on income you subtracted on lines 10 through 30 of Schedule 1 (e.g., rental or business income from another state, part-year resident wages). If you claim credit for Canadian provincial tax, you must file a *Michigan Resident Credit for Tax Imposed by a Canadian Province* (Form 777). Include copies of your *Canadian Federal Individual Tax Return* (Form T-1), *Canadian Statement of Remuneration Paid* (Form T-4), U.S. Form 1116, and U.S. Form 1040 and applicable federal schedules. Your credit is limited to the portion of your Canadian provincial tax not used as a credit on your U.S. Form 1040. The credit is not available for tax paid to other foreign countries.

Line 18a: Enter the total income tax paid to other government units on income also taxed by Michigan. Include a schedule if tax was paid to more than one source. **Also include a copy of the return(s).**

Line 18b: Credit amount. If more than one government unit is involved, compute the credit amount for each government unit separately. Then add the individual credit amounts and enter the total on line 18b. Compute your allowable credit as follows:

Step 1: Divide your out-of-state income that is subject to tax in both states by your total income subject to Michigan tax (MI-1040, line 14); then

Step 2: Multiply the amount of tax shown on MI-1040, line 17, by the resulting percentage.

Your credit cannot exceed the smaller of: (1) the amount of tax imposed by another government; or (2) the amount of Michigan tax due on salaries, wages, and other personal compensation earned in another state.

Example: Computing Michigan resident's credit for tax imposed by another state.

Hunter is a Michigan resident and has \$40,000 of Michigan wages, \$10,000 of wages earned in another state, and \$3,000 in interest and dividends. Hunter's federal AGI is \$53,000. He has no Michigan adjustments (additions or subtractions) to AGI. After subtracting his \$5,400 exemption from \$53,000 income subject to tax, Hunter's taxable income is \$47,600 (MI-1040, line 16). This results in a tax of \$1,928 ($\$47,600 \times 0.0405$) that is reported on MI-1040, line 17. The other state imposed \$700 tax on the \$10,000 Hunter earned in that state. To compute the credit, determine the following:

Step 1: Calculate the percentage of out-of-state income to total income subject to Michigan tax ($\$10,000/\$53,000 = 19\%$)

Step 2: Multiply Michigan tax of \$1,928 $\times 19\% = \$366$

Step 3: On MI-1040, line 18a, enter \$700, the tax imposed by the other state. On MI-1040, line 18b, enter \$366 (the credit is the lesser of \$700 or \$366).

Line 19: Michigan Historic Preservation Tax Credit. Taxpayers eligible for this credit receive a certificate from the State Historic Preservation Office indicating their eligibility. To claim this credit you must submit **all** of the supporting documentation. For a list of supporting forms and schedules, see the Form 3581 instructions or Form 5803 instructions.

Line 19a: If you are including Form 3581, enter the amount from line 9. If you are including Form 5803, enter the amount from line 7.

Line 19b: If you are including Form 3581, enter the amount from line 14. If you are including Form 5803, enter the amount from line 12.

Line 21: Voluntary Contributions. Contributions can be made on the *Voluntary Contributions and Anatomical Gift Donor Registry Schedule* (Form 4642). Include Form 4642 to ensure your contributions are applied to the fund(s) of your choice. Contributions will increase your tax due or reduce your refund.

When filing an amended MI-1040, you cannot amend your voluntary contributions amount. You must enter the amount from your original return.

Line 22: Enter total penalties for nonqualified withdrawal amount from your 2023 *Michigan First-Time Home Buyer Savings Program* (Form 5792), line 5. Include a completed Form 5792.

Line 23: Use Tax. Enter use tax due from Worksheet 1, line 3, on page 9.

When filing an amended MI-1040, you cannot amend your use tax amount. You must enter the amount from your original return. To amend your use tax, write a letter to Michigan Department of Treasury, Business Taxes Division, P.O. Box 30427, Lansing, MI 48909.

Line 25: Property tax credit information begins on page 25.

Line 26: Farmland preservation credit applies to farmers only. See MI-1040CR-5 instructions for information.

Line 27: Michigan Earned Income Tax Credit (EITC). Taxpayers who are eligible to claim an EITC on their federal return may claim a Michigan EITC equal to 30 percent of the taxpayer's federal credit. Enter your federal EITC amount on line 27a and 30 percent of line 27a on line 27b.

Line 28: Michigan Historic Preservation Tax Credit. Enter the amount from your 2023 *Historic Preservation Tax Credit* (Form 3581), line 16a or 16b, whichever applies. Include a completed Form 3581 and U.S. Form 3581, if applicable.

Line 29: Enter the allocated share of taxes reported to you by a flow-through entity whose tax year ends in 2023 and that elected to pay tax under the Michigan flow-through entity tax. To support your credit, include a copy of the *Schedule K-1* with any of the following received from the flow-through entity: *Schedule K-1* notes, *Michigan Flow-through Entity Tax Information for Direct Members* report, Indirect Share of *Michigan Flow-through Entity Tax Information for Direct Members* report, or the same information in any other format.

An electing flow-through entity that files a composite return on your behalf should claim your credit on that composite return (Form 807). Do not claim that credit here.

Line 30: Enter the total **Michigan** tax withheld (from your Schedule W). If applicable, include any credit for repayments under the "Claim of Right" and/or Michigan income tax paid on your behalf on a 2023 Form 807. See "Repayments of Income Reported in a Prior Year" and/or "Composite Filer Participants" on page 8.

Line 31: Enter the total estimated tax paid with your 2023 MI-1040ES, the amount paid with a Form 4, and the amount of your 2022 credit forward (2022 MI-1040, line 36) to this year's tax. **Do not include a prior year's refund amount.**

Line 32: This line is for amended returns only. If you checked box 32a to indicate you received a refund and/or credit forward from your original return, enter the refund amount received as a negative number. If you checked box 32b to indicate you paid with your original return, enter the amount of your payment as a positive number. Do not include any interest or penalty paid with your original return. When filing an amended return, you must include Schedule AMD.

Example 1: Tina is amending her return. Tina received a \$100 refund on her original return. Tina checks box 32a and enters the refund as a negative number. Tina reports -\$100 on line 32c.

Example 2: Tom is also amending his return. Tom paid a total of \$275 with his original return; \$250 was for tax due, \$5 was for interest and \$20 was for penalty. Tom checks box 32b and enters the amount paid as a positive number but does not include interest or penalty. Tom enters \$250 on line 32c.

Line 34: You Owe. If line 33 is less than line 24, enter the difference. This is the tax you owe with your return. If line 33 is negative, treat it as a positive amount and add it to the amount on line 24. Enter the result on line 34. Payments can now be made electronically. Go to www.michigan.gov/iit for more information. If the balance due is less than \$1, no payment is required, but you must still file your return. See "Pay" address on page 3 of your MI-1040.

If you pay after the due date of the return, penalty and interest for late payment is also due. Penalty accrues monthly at 5 percent of the tax due, and increases by an additional 5 percent per month, or fraction thereof, after the second month, up to a maximum of 25 percent of the tax due (e.g., penalty on a \$500 tax due will be \$125 if the tax is unpaid for six months). See "Penalty and Interest Added for Filing and Paying Late" on page 4. Add penalty and interest to your tax due and enter the total on line 34.

Generally, if you owe more than \$500, you are required to make estimated payments. Taxpayers required to make estimated payments may owe penalty and interest for underpayment, late payment, or for failing to make estimated tax payments. Use the *Michigan Underpayment of Estimated Income Tax* (Form MI-2210) to compute penalty and interest. If you do not file an MI-2210, Treasury will compute your penalty and interest and send you a bill. If you annualize your income, you must complete and include an MI-2210. Enter the penalty and interest amounts on the lines provided.

Line 36: Credit Forward. Credit forward is only available on an original return and will not be accepted as a way to claim your overpayment on an amended return.

Line 37: Refund. This includes any tax you overpaid and any credits you claimed. The state does not refund amounts less than \$1. Mail your return to the "Refund, credit, or zero returns" address on page 3 of your MI-1040.

Direct Deposit

Direct Deposit is only available on an original return and may not be used to issue a refund on an amended return.

Check with your financial institution to (1) make sure it will accept Direct Deposit, (2) obtain the correct Routing Transit Number (RTN) and account number, and (3) if applicable,

verify that your financial institution will allow a joint refund to be deposited into an individual account.

Direct Deposit requests associated with a foreign bank account are classified as International ACH Transactions (IAT). If your Direct Deposit is forwarded or transferred to a bank account in a foreign country, it will be returned to Treasury. If this occurs, your refund will be converted to a check and mailed to the address on your tax return. Contact your financial institution for questions regarding the status of your account.

a. RTN. Enter the nine-digit RTN. The RTN is usually found between the symbols [: and :] on the bottom of your check. The first two digits must be 01 through 12 or 21 through 32.

b. Account Number. Enter your financial institution account number up to 17 characters (both numbers and letters). The account number is usually found immediately to the right of the RTN on the bottom of your check. Include hyphens but omit spaces and special symbols. Do **not** include the check number.

c. Type of Account. Check the box for checking or savings.

When You Are Finished

Sign Your Return: Each spouse must sign a joint return. If the return is completed by a tax preparer he or she must include the name, address, telephone number of the firm he or she represents, and preparer tax identification number or federal employer identification number. Check the box to indicate if Treasury may discuss your return with your preparer.

The Taxpayer Protection Act requires paid preparers to sign the return and provide his or her preparer tax identification number. Additional information on the Taxpayer Protection Act is available at www.michigan.gov/taxes.

A paid preparer must not engage in any fraudulent tax activity. Any concerns related to fraudulent activity of a paid preparer may be reported to the Michigan Department of Treasury, Fraud Unit, P.O. Box 30140, Lansing, MI 48909. Any tax-related identity theft concerns, see page 4 of the MI-1040 booklet.

Signing a child's return: If a return is prepared for a child who is too young to sign it, a parent or guardian should sign the child's name, then add "by (your name) parent (or guardian) for minor child."

Attachments: Include all your credit claims and required Michigan and federal schedules (see Table 3 on page 67).

If you owe tax: Payments can be made using Michigan's e-Payments service by direct debit (e-Check) from your checking or saving account, or by using a credit or debit card. Visit www.michigan.gov/iit to make your payment electronically.

Payments can also be mailed. Make your check payable to "State of Michigan." Print the last four digits of your Social Security number and "2023 income tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Enclose your payment but do **not** staple it to the return.

The filing deadline to receive a refund for tax year 2023 is April 15, 2028.

Line-by-Line Instructions for Additions and Subtractions (Schedule 1)

Nonresidents, and part-year residents, complete Schedule NR (see page 57) before proceeding.

If you have income or losses attributable to other states, you must include all relevant federal schedules and supporting statements (see page 67). Include *Schedule K-Is* which support your federal *Schedules B, D, E* and *4797*. **The type, source and location of the income or loss must be identified.** For assistance conveying this information to Treasury, refer to the “Business, Rental & Royalty Activity Worksheet” and the instructions available on Treasury’s website. If you do not include the federal schedules and supporting statements, processing of your return may be delayed or your credit/subtraction may be denied.

Additions to Income

Line 1: Residents enter nonbusiness gross interest, dividends, and income from obligations or securities of states and their political subdivisions other than Michigan. Residents and nonresidents report non-Michigan municipal business income from a partnership, S corporation, estate, or trust with Michigan business activity. Business income subject to apportionment must be included on the *Michigan Schedule of Apportionment* (MI-1040H). You may reduce this income by related expenses not allowed as a deduction by Section 265(a)(1) of the Internal Revenue Code (IRC).

Line 2: Michigan residents enter the deduction taken for **self-employment tax** on your federal return and for other taxes on or measured by income, such as your share of the taxes paid by an estate or trust, your share of city income tax paid by partnerships or S corporations, or your share of flow-through (pass-through) entity tax paid to another state by a flow-through entity. Part-year and nonresidents enter the amount from the *Michigan Schedule NR*, line 13, Column B that is attributable to the deduction taken for self-employment tax on your federal return and for other taxes measured by income, such as your share of city income tax paid by a partnership or S corporations, or your share of the taxes paid by an estate or trust.

If you are a direct or indirect member of a flow-through entity that elected to pay the Michigan flow-through entity tax, add your share of those taxes paid and reported to you by that flow-through entity and deducted on the flow-through entity's federal tax return. If you apportioned this flow-through income using an MI-1040H, the apportionment percentage from line 8 should be applied to the tax reported by the flow-through entity. To support your addition, include a copy of the *Schedule K-1* with any of the following received from the flow-through entity: *Schedule K-1* notes, *Michigan Flow-through Entity Tax Information for Direct Members* report, *Indirect Share of Michigan Flow-through Entity Tax Information for Direct Members* report, or the same information in any other format.

An electing flow-through entity that files a composite return on your behalf should report your addition on that composite return (Form 807). Do not report the addition here. Similarly, your share of a state or local tax deducted federally by any other flow-through entity, including for any other state's taxes, must be reported here to the extent it decreased your distributive share and AGI.

Line 3: Use *Michigan Adjustments of Capital Gains and Losses* (MI-1040D) and related *Michigan Sales and Other Dispositions of Capital Assets* (MI-8949) **only** if you have capital gains or losses attributable to: (1) an election to use Section 271 treatment for property acquired before October 1, 1967; (2) the sale or exchange of U.S. obligations which cannot be taxed by Michigan; or (3) the sale or exchange of property located in other states.

If you reported gains on U.S. Form 4797 on property acquired before October 1, 1967, or located in other states, adjust the gain on the *Michigan Adjustments of Gains and Losses From Sales of Business Property* (MI-4797).

Enter gains from the Michigan column of MI-1040D, line 12, and MI-4797, line 18b. Instructions are with each form.

Line 4: Enter losses from a business or property located in another state which you own as a sole proprietor, a partner in a partnership, a shareholder in an S corporation, or as a member of a pass-through entity.

If your business is taxed by both Michigan and another state, the loss must be apportioned. You must include a *Michigan Schedule of Apportionment* (MI-1040H).

If you have a federal excess business loss limitation, you must complete Form MI-461. Follow instructions provided on Form MI-461 to determine if any amount is to be included here.

Line 5: Enter the net loss from the federal column of your MI-1040D, line 13, or MI-4797, line 18b as a positive number.

Line 6: Enter gross expenses from the production of oil and gas or extraction of nonferrous metallic minerals subject to Michigan severance tax to the extent deducted from AGI. Subtract the related gross income on line 19. You must include a 2023 *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses* (Form 5889).

Line 7: Residents, enter the amount of the federal NOL deduction to the extent included in AGI. Nonresidents and part-year residents see instructions for Schedule NR, line 11.

Line 8: Enter the total of the following (include an additional schedule if necessary):

- Add, to the extent not included in AGI, the amount of money withdrawn in the tax year from a Michigan Education Savings Program (MESP) account, including the Michigan 529 Advisor Plan (MAP), or a Michigan Achieving a Better Life Experience Program (MiABLE) account, if the withdrawal was not a qualified withdrawal as provided in the MESP or ABLE Acts. You may first exclude any amount that represents a return of contributions for which no deduction was claimed in any prior tax year.
- Refund received from a Michigan Education Trust (MET) contract. If you deducted the cost of a MET contract in previous years and received a refund from MET during 2023 because the MET contract was terminated, enter the smaller of: (1) the refund you received or (2) the amount of the original MET contract price including fees which you deducted in previous years.

NOTE: Michigan treatment of bonus depreciation conforms with federal law. Adjustments for bonus depreciation are not required.

Subtractions From Income

NOTE: Nonresidents and part-year residents, subtract only income attributable to Michigan (Schedule NR, column B) that is not included on line 13.

Line 10: Enter income from U.S. government obligations (e.g., Series EE bonds, Treasury notes), including income from U.S. government obligations received through a partnership, S corporation, or other pass-through entity. This subtraction must be reduced by related expenses used to arrive at AGI.

Investment companies that invest in U.S. obligations are permitted to pass the tax-free exemption to their shareholders. If income from U.S. government obligations exceeds \$5,000, include a copy of your U.S. *Schedule B* and a supporting statement listing the amounts received, the source, and the issuing agency. Capital gains from the sale of U.S. government obligations must be adjusted on your MI-1040D.

Line 11: Include military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard or taxable Tier 1 and Tier 2 railroad retirement benefits here and on Schedule W, Table 2. Other qualifying public or private retirement benefits must be reported on the *Michigan Pension Schedule* (Form 4884) and Schedule 1, line 27.

Line 12: Enter the gains from the federal column of your MI-1040D, line 12, and MI-4797, line 18b. See instructions for Schedule 1, line 3.

Line 13: Income Attributable to Another State. Nonresidents and part-year residents, complete Schedule NR. See instructions on page 58. Include federal schedules.

Michigan residents cannot subtract salaries and wages or other compensation earned outside Michigan. However, they may be entitled to a tax credit for income tax imposed by government units outside Michigan (see page 10).

Residents may subtract, to the extent included in AGI:

- Net business income earned in other states, and
- Net rents and royalties from real property or tangible personal property located or used in another state.

Business income that is taxed by Michigan and another state must be apportioned, including interest, dividends and capital gains. You must include Form MI-1040H. Income reported on the MI-4797 and carried to the MI-1040D is business income, potentially subject to apportionment.

Capital gains from the sale of real property or tangible personal property located outside of Michigan must be adjusted on the MI-1040D.

If you have a federal excess business loss limitation, you must complete Form MI-461. Follow instructions provided on Form MI-461 to determine if any amount is to be included here.

Line 14: Compensation received for active duty in the U.S. Armed Forces included in AGI should be entered here and on Schedule W, Table 1. Enter only the taxable portion of Social Security and Military pay included on your U.S. Form 1040.

Do not include total Social Security benefits or any Tier 1 and Tier 2 railroad retirement benefits.

NOTE: Compensation from the U.S. Public Health Service, contracted employee pay and civilian pay are not considered military pay.

Line 15: Renaissance Zone deduction. To be eligible you must meet all the following requirements:

- Be a permanent resident of a Renaissance Zone designated prior to January 1, 2012, for at least 183 consecutive days
- Be approved by your local assessor's office
- Not be delinquent for any State or local taxes abated by the Renaissance Zone Act
- File an MI-1040 each year
- Have gross income of \$1 million or less.

If you were a full-year resident of a Renaissance Zone, you may subtract all income earned or received. Unearned income, such as capital gains, may have to be prorated.

If you lived in the Zone at least 183 consecutive days during 2023, subtract the portion of income earned while a resident of the Zone. If you are a part-year resident of a Zone, complete and include a Schedule NR with your MI-1040. (See "Note" on the bottom of the Schedule NR instructions, page 58.)

Certain Renaissance Zones began to phase out in 2007. The tax exemption is reduced in increments of 25 percent during the Zone's final three years of existence. If you are a resident of a Zone that is phasing out (check with your local unit of government), you must reduce your deduction as follows:

- 25 percent for the tax year that is two years before the final year of designation as a Renaissance Zone
- 50 percent for the tax year immediately preceding the final year of the designation as a Renaissance Zone
- 75 percent for the tax year that is the final year of the designation as a Renaissance Zone.

For additional information regarding qualifications for the Renaissance Zone deduction, contact your local assessor's office.

Line 16: Subtract Michigan state and city income tax refunds and homestead property tax credit refunds that were included in AGI. If you did not itemize on your federal return for tax year 2022, your 2022 refunds should not be included in your AGI and should not be subtracted here.

If you are a farmer, subtract (to the extent included in AGI) the amount that your state or city income tax refund and homestead property tax credit exceeds the business portion of your homestead property tax credit.

If you are a direct or indirect member of a flow-through entity that elected to pay the Michigan flow-through entity tax, subtract your share of a refund of that tax received by that flow-through entity and included in your distributive share. If you apportioned this flow-through income using an MI-1040H, the apportionment percentage from line 8 should be applied to the refund reported by the flow-through entity. To support your addition, include a copy of the *Schedule K-1* with any of the following received from the flow-through entity: *Schedule K-1* notes, *Michigan Flow-through Entity Tax Information for Direct Members* report, *Indirect Share of Michigan Flow-through Entity Tax Information for Direct Members* report, or the same information in any other format.

An electing flow-through entity that files a composite return on your behalf should report your subtraction on that composite return (Form 807). Do not report the subtraction here.

Line 17: Michigan 529 Contributions (MESP, MAP, MiABLE). There are many 529 savings/investment programs nationwide, but Michigan allows a tax deduction

for contributions only to the Michigan Education Savings Program (MESP), MI 529 Advisor Plan (MAP), and Michigan Achieving a Better Life Experience Program (MiABLE). Deduct, to the extent not deducted in determining AGI, the total contributions made to the plan less qualified withdrawals and rollovers (net) made in the tax year by the taxpayer. Determine the net for each Michigan 529 account separately. The total deductions on line 17 may not exceed \$10,000 for a single return or \$20,000 for a joint return, and are subject to the following additional restrictions:

- **MESP and MAP accounts combined:** may not exceed \$5,000 for a single return or \$10,000 for a joint return.
- **MiABLE accounts:** may not exceed \$5,000 for a single return or \$10,000 for a joint return.

Line 18: Michigan Education Trust (MET). You may deduct the following:

- If you purchased a MET 529 prepaid tuition contract during 2023, you may deduct the total contract price (including the processing fee).
- If you made a charitable contribution to the MET Charitable Tuition Program during 2023, you may deduct the total contribution amount. You should have received a receipt from MET to confirm the amount. All charitable donations will go toward providing scholarships to former foster care students attending Michigan colleges.
- If you purchased a MET payroll deduction, monthly purchase or pay-as-you-go contract, you may deduct the amount paid on that contract during 2023 (not including fees for late payments or insufficient funds). You will receive an annual statement from MET specifying this amount.
- If you have terminated a MET contract, you may deduct the amount included in AGI as income to the purchaser.

Line 19: Subtract the gross income subject to Michigan severance tax from the Michigan production of oil and gas or extraction of nonferrous metallic minerals to the extent included in AGI. Add back the related expenses on line 6. Include copies of applicable federal schedules. You must include a 2023 *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses* (Form 5889), and copies of applicable federal schedules.

Line 20: Tax Agreement Tribes: A “Resident Tribal Member” (Member must be on the list submitted by their Tribe to the State of Michigan) of a federally recognized Indian tribe that has an active tax agreement with the State of Michigan may subtract certain income that is included in his or her AGI identified on line 10 of the MI-1040. Such exempt income may include income derived from wages, interest, and pension income. For a list of agreement tribes, go to www.michigan.gov/taxes and select “Individual Income Tax.” Under Special Filing Situations, select “Tax Information for Native Americans.” A list of tribes’ names will be available; click to access the tax agreement and proceed to Section IV. **Non-Tax Agreement Tribes:** If your tribe is not listed, your tribe does not have an active tax agreement with Michigan. Non-agreement members, see *Revenue Administrative Bulletin 1988-47* for guidelines in determining exempt income that may be subtracted on line 20.

NOTE: Michigan income earned while living outside of your Agreement Area (see your tribe’s agreement for a description of your Agreement Area) or Indian Country (as defined

under 18 U.S.C. 1151 for Non-Agreement Tribes) may not be subtracted from Michigan AGI.

Line 22: Include ordinary and necessary expenses not deducted in determining AGI and for carrying out a trade or business licensed as a recreational marihuana establishment under the Michigan Regulation and Taxation of Marihuana Act (MRTMA). Only subtract expenses that would have been deductible had section 280E of the Internal Revenue Code not been in effect. Expenses related to a trade or business licensed as a medical marihuana facility under the Medical Marihuana Facilities Licensing Act (MMFLA) may not be subtracted. Submit a copy of the license(s) issued under the MRTMA. Include an itemized breakdown of the expenses incurred. An entity holding licenses under both the MRTMA and MMFLA must identify, itemize, and account for sales and expenses attributable to the portion of the business that is licensed for adult-use marihuana and medical marihuana, separately.

Line 23: Miscellaneous subtractions only include:

- Any portion of a qualified withdrawal from an MESP account, including the MAP, or MiABLE account to the extent included in federal AGI. **NOTE:** Any amounts not included in AGI or that are already deducted on the U.S. Form 1040 to arrive at AGI **do not** qualify for this subtraction.
- Benefits from a discriminatory self-insured medical expense reimbursement plan, to the extent these reimbursements are included in AGI.
- Losses from the disposal of property reported in the Michigan column of MI-1040D, line 13, or MI-4797, line 18b.
- Amount used to determine the credit for elderly or totally and permanently disabled from U.S. Form 1040 Schedule R, line 19. Include a copy.
- Holocaust victim payments.
- If you elected to itemize deductions on your federal return this tax year (you did not take the standard deduction) and deducted wagering losses, you may be eligible to deduct wagering losses here. **Residents:** report the amount of wagering losses you deducted on U.S. Form 1040 Schedule A. **Nonresidents:** report the amount of wagering losses you deducted on U.S. Form 1040 Schedule A, but only those wagering losses attributable to wagering transactions placed at or through a casino or race track located in Michigan. Further, those losses are limited to the amount of wagering gains from wagering transactions placed at or through a casino or race track located in Michigan.

Miscellaneous subtractions do not include the following (this is not an all-inclusive list):

- Retirement and pension benefits. See Form 4884
- Itemized deductions from U.S. Schedule A (except the wagering losses described above)
- Sick pay (except railroad sick pay included in AGI), disability benefits, and wage continuation benefits paid to you by your employer or by an insurance company under contract with your employer
- Unemployment benefits included in AGI, except railroad unemployment benefits
- Contributions to national or Michigan political parties or candidates

- Proceeds and prizes won in State of Michigan regulated bingo, raffle, or charity games
- Distributions from a deferred compensation plan received while a resident of Michigan
- Lottery winnings. (Exception: installment payments from prizes won on or before December 30, 1988, may be subtracted.) Include installment gross winnings as reported on your Form W-2G, box 1, and enter on your Schedule W, Table 1.
- Adjustments for bonus depreciation not included in AGI.

Lines 24C and 24G: Benefits From Employment with a Governmental Agency Not Covered by the Federal Social Security Act (SSA).

SSA exempt employment is not covered by the federal SSA, which means the worker did not pay Social Security taxes and is not eligible for Social Security benefits based on that employment. Almost all employment is covered by the federal SSA. The most common instances of retirement and pension benefits from employment that is not covered by Social Security are police and firefighter retirees, some federal retirees covered under the Civil Service Retirement System and hired prior to 1984, and a small number of other state and local government retirees. Federal retirees hired since 1984 and those covered by the Federal Employees' Retirement System are covered under the SSA.

A recipient who qualifies under both of the following conditions is entitled to a greater retirement or pension deduction or Tier 2 Michigan Standard Deduction.

- Born between January 1, 1946 and January 1, 1962, or is born after December 31, 1952 and retired as of January 1, 2013 and
- Receives, or whose spouse receives (if filing a joint return), retirement or pension benefits from employment with a governmental agency that was not covered by the federal SSA.

Line 24C: Answer the following questions to determine if you should check box 24C.

1. What is your current filing status?

Single: Continue to question 2.

Married filing jointly: Continue to question 5.

Married filing separately: Continue to question 5.

2. Was the filer or, if applicable, the deceased spouse, born between January 1, 1946 and January 1, 1962 and did they reach age 62?

Yes: Continue to question 4.

No: Continue to question 3.

3. Did the filer or, if applicable, the deceased spouse, retire as of January 1, 2013 and receive retirement benefits from SSA exempt employment?

Yes: Check box 24C.

No: Stop. You are not eligible to check box 24C.

4. Did the filer or, if applicable, the deceased spouse, receive retirement benefits from SSA exempt employment?

Yes: Check box 24C.

No: Stop. You are not eligible to check box 24C.

5. Was the older of the filer or, if filing jointly, spouse, born between January 1, 1946 and January 1, 1962 and did they reach age 62?

Yes: Continue to question 7.

No: Continue to question 6.

6. Did the filer retire as of January 1, 2013?

Yes: Continue to question 7.

No: Stop. You are not eligible to check box 24C.

7. Did the filer receive retirement benefits from SSA exempt employment?

Yes: Check box 24C.

No: Continue to question 8.

8. Did the filer receive retirement benefits from SSA exempt employment as a surviving spouse?

Yes: Check box 24C.

No: Stop. You are not eligible to check box 24C.

Line 24D: Check the box if you were born after 1952, were retired as of January 1, 2013 and also received retirement benefits from SSA exempt employment.

Line 24G: Answer the following questions to determine if you should check box 24G.

1. Was the older of the filer or spouse born between January 1, 1946 and January 1, 1962 and did they reach age 62?

Yes: Continue to question 3.

No: Continue to question 2.

2. Did the spouse retire as of January 1, 2013?

Yes: Continue to question 3.

No: Stop. You are not eligible to check box 24G

3. Did the spouse receive retirement benefits from SSA exempt employment?

Yes: Check box 24G.

No: Continue to question 4.

4. Did the spouse receive retirement benefits from SSA exempt employment as a surviving spouse?

Yes: Check box 24G.

No: Stop. You are not eligible to check box 24G.

Line 24H: Check the box if your spouse was born after 1952, was retired as of January 1, 2013 and also received retirement benefits from SSA exempt employment.

Line 25: Tier 2 Michigan Standard Deduction. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1946 through December 31, 1952, and reached the age of 67, you are eligible to deduct the larger of either: your Michigan Standard Deduction against all income types, or your retirement and pension subtraction. If you receive retirement and/or pension benefits included in AGI, refer to "What Section of Form 4884 Should I Complete?" on page 22. Do not complete this line if you claim an amount on line 27. If you do not have retirement and/or pension benefits included in AGI, the Michigan Standard Deduction is \$20,000 for a return filed as single or married filing separately, or \$40,000 for a married filing jointly return. If you checked either box 24C or 24G your standard deduction is increased by \$15,000. If you checked both boxes 24C and 24G your standard

deduction is increased by \$30,000. The standard deduction is reduced by any amounts reported on line 11 and any military pay included on line 14.

If you are a surviving spouse who has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, you are eligible for your standard deduction. However, if you receive retirement and pension benefits included in AGI, refer to “*What Section of Form 4884 Should I Complete?*” on page 22.

In most cases, taxpayers who are eligible to complete line 25 do not complete lines 26, 27 or 28. However, if a taxpayer is the unremarried surviving spouse of a decedent born prior to 1946 who also died after reaching age 65, check the box below line 28 to claim both the Tier 2 Michigan standard deduction on line 25 and a dividend/interest/capital gains deduction for investment income on line 28 (if applicable).

Line 26: Tier 3 Michigan Standard Deduction. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1953 through January 1, 1957, and reached the age of 67 on or before December 31, 2023, you may be eligible to deduct the larger of either: your Michigan Standard Deduction against all income types, or your retirement and pension subtraction. You are considered 67 the day before your 67th birthday. If you receive retirement and/or pension benefits included in AGI, refer to “*What Section of Form 4884 Should I Complete?*” on page 22. Do not complete this line if you claim an amount on line 27. If you do not have retirement and/or pension benefits included in AGI, the Michigan Standard Deduction is up to \$20,000 for a return filed as single or married filing separately, or up to \$40,000 for a married filing jointly return. Exemption(s) claimed on MI-1040, lines 9a and 9d, taxable Social Security benefits, military compensation (including retirement benefits), Michigan National Guard retirement benefits and railroad retirement benefits included in AGI may reduce the amount eligible to be claimed on this line. To determine your Tier 3 Michigan Standard Deduction, complete Worksheet 2 on page 18 and enter the result on this line.

Worksheet 2 has been set up such that a taxpayer claiming the Tier 3 Michigan Standard Deduction will still complete the personal exemption and applicable subtractions normally. If you are a surviving spouse who has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, you are eligible for your standard deduction. However, if you receive retirement and pension benefits included in AGI, refer to “*What Section of Form 4884 Should I Complete?*” on page 22.

In most cases, taxpayers who are eligible to complete line 26 do not complete lines 25, 27 or 28. However, if a taxpayer is the unremarried surviving spouse of a decedent born prior to 1946 who also died after reaching age 65, check the box below line 28 to claim both the Tier 3 Michigan standard deduction on line 26 and a dividend/interest/capital gains deduction on line 28 (if applicable).

Line 27: Qualifying retirement and pension benefits included in your AGI may be subtracted from income. Retirement and pension benefits are taxed differently

depending on the age of the recipient. See “Which Benefits are Taxable”. You must include Form 4884. If you were born during the period January 1, 1946 through January 1, 1957, see lines 25 or 26.

Line 28: Senior citizens born prior to 1946 (or the unremarried surviving spouse of a decedent born prior to 1946 who also died after reaching age 65) may subtract interest, dividends, and capital gains included in AGI. This subtraction is limited to a maximum of \$13,712 on a single return or \$27,424 on a joint return, which must be reduced by any deduction for:

- Military (including Michigan National Guard) retirement benefits from line 11
- Railroad retirement benefits from line 11
- Public and private retirement and pension benefits from line 27
- Amount claimed for the federal credit for the elderly and totally and permanently disabled as a subtraction on line 23.

For further assistance, go to www.michigan.gov/iit.

DIVIDEND/INTEREST/CAPITAL GAINS DEDUCTION FOR TAXPAYERS BORN PRIOR TO 1946

1. Enter \$13,712 if single or married filing separately or \$27,424 if married filing a joint return _____
2. Enter the amount from Schedule 1, line 11 _____
3. Enter the amount from Schedule 1, line 27 _____
4. Enter the amount claimed for the federal credit for the elderly and totally and permanently disabled from Schedule 1, line 23 _____
5. Add lines 2 through 4 _____
6. Subtract line 5 from line 1. If line 5 is greater than line 1, enter “0” _____
7. Enter interest, dividends, and capital gains included in AGI _____
8. Enter the smaller of line 6 or line 7 here and, if greater than “0”, carry to Schedule 1, line 28 _____

Line 30: 2023 Michigan NOL Deduction. Enter the amount calculated on *Michigan Net Operating Loss Deduction* (Form 5674).

WORKSHEET 2: TIER 2 AND TIER 3 MICHIGAN STANDARD DEDUCTION

Calculation of Tier 2 or Tier 3 Michigan Standard Deduction for taxpayers born during the period January 1, 1946 through January 1, 1957. Note: If married, filing a joint return, the older of you or your spouse must be born during this period to qualify for the Michigan Standard Deduction.

1. Enter \$20,000 if single or married filing separately or \$40,000 if married filing a joint return..... _____
2. Enter the amount based on your answer to line 2a or line 2b. If you do not qualify under line 2a or 2b, enter \$0.....
 - a. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1946 through December 31, 1952:
 - i. Enter \$15,000 if single or if filing jointly and one spouse checked either box 24C or 24G on Schedule 1.
 - ii. Enter \$30,000 if filing jointly and both spouses checked boxes 24C and 24G on Schedule 1.
 - b. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1953 through January 1, 1957:
 - i. Enter \$15,000 if single or if filing jointly and one spouse checked either boxes 24C and 24D or 24G and 24H on Schedule 1.
 - ii. Enter \$30,000 if filing jointly and both spouses checked boxes 24C and 24D, and 24G and 24H on Schedule 1.
3. Add lines 1 and 2..... _____
4. Enter the amount of compensation received for active duty in the U.S. Armed Forces included in AGI from Schedule 1, line 14. (Nonresidents and part-year residents, enter total compensation; do not enter only the portion attributable to Michigan.)..... _____
5. 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. (Nonresidents and part-year residents, enter total benefits; do not enter only the portion attributable to Michigan.)
6. Add lines 4 and 5..... _____
7. Subtract line 6 from line 3. If line 6 is greater than line 3, enter \$0.
 - a. If the older of your or your spouse (if filing a joint return) was born during the period January 1, 1946 through December 31, 1952, STOP; the amount on line 7 is your Tier 2 Michigan Standard Deduction. If you also receive qualified retirement benefits that are included in AGI, you may instead qualify for a larger retirement and pension benefits subtraction; see "Which Section of Form 4884 Should I Complete?" on page 22.
If you claim the Tier 2 Michigan Standard Deduction, enter the amount from line 7 on Schedule 1, line 25.
 - b. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1953 through January 1, 1957 and reached age 67, you or your spouse was retired as of January 1, 2013, and also received retirement benefits from SSA exempt employment, STOP; the amount on line 7 is your Tier 2 Michigan Standard Deduction. If you also receive qualified retirement benefits that are included in AGI, you may instead qualify for a larger retirement and pension benefits subtraction; see "Which Section of Form 4884 Should I Complete?" on page 22.
If you claim the Tier 2 Michigan Standard Deduction, enter the amount from line 7 on Schedule 1, line 25.
 - c. If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1953 through January 1, 1957 and you don't meet the other qualifications described in line 7b, continue to line 8 to calculate your Tier 3 Michigan Standard Deduction.
8. Enter the amount of taxable Social Security benefits included in AGI from Schedule 1, line 14..... _____
9. Enter the amounts from MI-1040, lines 9a and 9d. (Nonresidents and part-year residents, enter total of lines 9a and 9d multiplied by the percentage from Schedule NR, line 18. If you are required to complete Worksheet 6 – Exemption Allowance from Schedule NR, carry the amount from Worksheet 6, line 22 to this line.)
10. Add lines 8 and 9..... _____
11. Subtract line 10 from line 7. If line 10 is greater than line 7, enter \$0..... _____

The amount on line 11 is your Tier 3 Michigan Standard Deduction. If you also receive qualified retirement benefits that are included in AGI, you may instead qualify for a larger retirement and pension benefits subtraction; see "Which Section of Form 4884 Should I Complete?" on page 22. If you claim the Tier 3 Michigan Standard Deduction, enter the amount from line 11 on Schedule 1, line 26.

General Information - Pension Schedule (Form 4884)

What are Retirement and Pension Benefits

Under Michigan law, qualifying retirement and pension benefits include most payments that are reported on a 1099-R for federal tax purposes. This includes defined benefit pensions, IRA distributions, and most payments from defined contribution plans. Payments received before the recipient could retire under the provisions of the plan or benefits from 401(k), 457, or 403(b) plans attributable to employee contributions alone are not retirement and pension benefits under Michigan law, are taxable, and are subject to withholding.

Qualifying benefits include distributions from the following sources:

- Pension plans that define eligibility for retirement and set contribution and benefit amounts in advance
- Qualified retirement plans for the self-employed
- Retirement distributions from a 401(k) or 403(b) plan attributable to employer contributions or attributable to employee contributions that result in additional employer contributions (e.g., matching contributions)
- IRA distributions received after age 59½ or described by Section 72(t)(2)(A)(iv) of the IRC (series of equal periodic payments made for life)
- Benefits from any of the previous plans received due to a disability, or as a surviving spouse if the decedent qualified for the subtraction at the time of death and was born prior to January 1, 1953. For exceptions see "Retirement Benefits from a Deceased Spouse" on page 20.
- Benefits paid to a senior citizen (age 65 or older) from a retirement annuity policy that are paid for life (as opposed to a specified number of years)
- Foreign retirement and pension benefits that meet Michigan's qualifications may also be eligible.

Qualifying public benefits include distributions from the following sources:

- The State of Michigan
- Michigan local governmental units (e.g., Michigan counties, cities, and school districts)
- Federal civil service.

Retirement and pension benefits that are transferred from one plan to another (rolled over) continue to be treated as if they remained in the original plan.

For public and private retirement or pension benefits, you may not subtract (do not include on Form 4884):

Amounts received from a deferred compensation plan that lets the employee set the amount to be put aside and does not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457, and 403(b) of the IRC

- Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal, or discontinuance of the plan
- Amounts received as early retirement incentives, unless the incentives were paid from a pension trust.

Which Benefits are Taxable

Retirement and pension benefits are taxed differently depending on the age of the recipient. Married couples filing a joint return should complete Form 4884 based on the year of birth of the older spouse. Military and Michigan National Guard pensions, railroad retirement benefits and Social Security benefits are exempt from tax and should be reported on the Schedule 1, line 11 or line 14. The amounts reported on Schedule 1, line 11 or line 14 may affect the retirement and pension benefits subtraction.

Which Deduction am I Eligible to Claim

NOTE: Private pension limits for all filers are reduced by the following from Schedule 1, line 11:

- Military retirement from the U.S. Armed Forces
- Retirement from the Michigan National Guard
- Railroad retirement.

Recipients of Benefits from Qualified Fire, Police, and County Corrections Service

A recipient of qualified Fire, Police, and County Corrections retirement or pension benefits is an individual with a qualifying distribution included in AGI from Michigan service as one of the following:

- Public police or fire department employee subject to the Michigan Compulsory Arbitration of Labor Disputes in Police and Fire Departments Act,
- A state police trooper or state police sergeant subject to the Michigan Compulsory Arbitration of Labor Disputes of State Police Troopers and Sergeants Act, or
- A corrections officer employed by a county sheriff in a county jail, work camp, or other facility maintained by a county that houses adult prisoners.

NOTE: Recipients of a qualifying distribution included in AGI from service in **federal employment** that is substantially similar to Qualified Fire, Police and County Corrections Service also qualify.

A recipient of qualified Fire, Police, and County Corrections retirement or pension benefits may deduct the larger of the following:

(a) All qualifying retirement and pension benefits received from federal or Michigan public sources, and may subtract qualifying private retirement and pension benefits up to \$61,518 if single or married filing separate, or \$123,036 if married filing a joint return. **If your public retirement benefits are greater than the maximum amount, you are not entitled to claim an additional subtraction for private pensions.**

(b) If eligible, a Michigan Standard Deduction based on their year of birth.

- **Recipients born before 1946** may subtract all qualifying retirement and pension benefits received from federal or Michigan public sources, and may subtract qualifying private retirement and pension benefits up to \$61,518 if single or married filing separate, or \$123,036 if married filing a joint return. If your public retirement benefits

are greater than the maximum amount, you are not entitled to claim an additional subtraction for private pensions.

- **Recipients born during the period January 1, 1946 through December 31, 1952**, qualify for a Tier 2 Michigan Standard Deduction or a retirement and pension benefits subtraction.

Exception: If you are a surviving spouse who has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, you may elect to take the retirement and pension benefits subtraction based on the older deceased spouse's year of birth subject to the limits available for a single filer instead of your standard deduction.

- **Recipients born during the period January 1, 1953 through January 1, 1957** qualify for a Tier 3 Michigan Standard Deduction or a retirement and pension benefits subtraction.

Exception: If you are a surviving spouse who has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, you may elect to take the retirement and pension benefits subtraction based on the older deceased spouse's year of birth subject to the limits available for a single filer instead of your standard deduction.

- **Recipients born after January 1, 1956 through December 31, 1958** may subtract qualifying retirement and pension benefits up to \$15,380 if single or married filing separate, or \$30,759 if married filing a joint return.
- **Recipients born during the period January 1, 1959 through January 1, 1962 who have reached age 62 and receive retirement benefits from employment exempt from Social Security** may deduct up to \$15,000 in qualifying retirement and pension benefits. If both spouses on a joint return receive Social Security exempt retirement benefits, the maximum deduction increases to \$30,000.
- **Recipients born after January 1, 1957, received retirement benefits from SSA exempt employment, and were retired as of January 1, 2013** may deduct up to \$35,000 in qualifying retirement and pension benefits if single or married filing separately or \$55,000 if married filing a joint return. If both spouses on a joint return qualify, the maximum deduction increases to \$70,000.
- **All other recipients born after December 31, 1958**, all retirement and pension benefits are taxable and you are not entitled to a pension subtraction.

For help calculating the retirement and pension subtraction, see “*Which Section of Form 4884 Should I Complete?*” on page 22.

Retirement Benefits from a Deceased Spouse

Retirement benefits received as a survivor generally have a distribution code of 4 on the federal Form 1099-R. The 1099-R reports retirement benefits to the Internal Revenue Service and it is sent by the pension administrator paying the benefits.

If a surviving spouse claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died and the surviving spouse has not remarried, then the surviving spouse may claim the retirement and pension benefits subtraction that would have applied based on the year of birth of the older of the surviving spouse or the deceased spouse. If a surviving spouse did not claim a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died or the surviving spouse has remarried, then claim the retirement and pension benefits subtraction based on the year of birth of the filer (or older spouse if remarried).

If the surviving spouse was born during the period January 1, 1946 through January 1, 1957 and has reached the age of 67, typically the retirement and pension benefits subtraction cannot be claimed on Form 4884 because the surviving spouse would claim a standard deduction on the Schedule 1. Except, the surviving spouse may elect to continue to claim the retirement and pension benefits subtraction on Form 4884 if the surviving spouse was born during the period January 1, 1946 through January 1, 1957 and has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died. Refer to the following section “*Retirement Benefits Election for Surviving Spouses*” for further instruction.

Retirement Benefits Election for Surviving Spouses

If you are a surviving spouse who was born after 1945 and has reached the age of 67, has not remarried, and claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, you may elect to claim the **larger** of either:

- (a) Your Michigan Standard Deduction **or**
- (b) The retirement and pension benefits subtraction based on the older deceased spouse's year of birth subject to the limits available for a single filer.

For help determining your larger subtraction refer to “*Which Section of Form 4884 Should I Complete?*” on page 22.

Line-by-Line Instructions for Pension Schedule (Form 4884)

Visit www.michigan.gov/iit for help calculating the retirement and pension subtraction.

NOTE: For purposes of this form, single limits apply to taxpayers who are married filing separately.

Lines not listed are explained on the form.

Lines 1, 2, and 3: Enter your name(s) and Social Security number(s). If you are married filing separate returns, enter both Social Security numbers, but do **not** enter your spouse's name.

Lines 4 and 5: Enter your year(s) of birth. If you are married and filing separately, do not enter your spouse's year of birth.

Line 6a: Check the box if you receive qualifying benefits earned from service as any of the following:

- (1) Public police or fire department employee subject to the Michigan Compulsory Arbitration of Labor Disputes in Police and Fire Departments Act,
- (2) A state police trooper or state police sergeant subject to the Michigan Compulsory Arbitration of Labor Disputes of State Police Troopers and Sergeants Act, or
- (3) A corrections officer employed by a county sheriff in a county jail, work camp, or other facility maintained by a county that houses adult prisoners.

NOTE: Recipients of a qualifying distribution included in AGI from service in **federal employment** that is substantially similar to Qualified Fire, Police and County Corrections Service also qualify.

Line 6b: Check the box if both criteria are met:

- If the older of you or your spouse (if filing a joint return) was born after January 1, 1957 (or was born in 1956 and died during the tax year before reaching age 67)
- You or your spouse (if filing a joint return) were retired as of January 1, 2013 and also received retirement benefits from SSA exempt employment.

Lines 7a through 7c: If you are receiving retirement and pension benefits from a deceased spouse or are claiming the retirement and pension benefits subtraction based on your deceased spouse's year of birth, enter your deceased spouse's name, Social Security number and year of birth. If you are filing your final joint tax return because your spouse died during the tax year, do not complete Part 2 or check box 8B.

NOTE: When completing Form 4884, surviving spouse means the deceased spouse died prior to the current tax year (e.g., when filing a 2023 return the spouse died in 2007). Deceased spouse benefits do not include benefits from a spouse who died in 2023.

Line 7d: Check the box if your deceased spouse was born after 1952, was retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.

For more information, see "Retirement Benefits Election for Surviving Spouses" on page 20.

Line 8: If you have more than eight qualifying entries, continue those entries on the *2023 Michigan Pension Continuation Schedule* (Form 4973). If you are married filing separate returns, only report your qualifying retirement and pension benefits here, do not include your spouse's retirement and pension benefits.

Line 8B: For each qualifying retirement and pension benefit attributable to a deceased spouse put an "X" in column 8B. See instructions for line 7 for more information on deceased spouse benefits.

Line 8C: If an individual has multiple retirement and pension benefits from the same Payer FEIN and distribution code, combine those amounts on the same line.

Line 8D: List the distribution code from box 7 of the federal Form 1099-R.

Line 8F: Include the taxable amount of retirement or pension reported in federal AGI. Use these amounts when completing the applicable section in Part 4. If you are a part-year resident only use the portion from the Michigan Schedule NR, line 10 column B.

NOTE: Before completing Form 4884, Part 4, refer to "*Which Section of Form 4884 Should I Complete?*" on page 22.

Line 9: For purposes of this line, single limits apply to taxpayers who are married filing separately.

Line 10: If you or your spouse reported any retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits reported on Schedule 1, line 11, enter these amounts on this line.

Line 16: Carry this amount to Schedule 1, line 27. Do not complete Section B, Section C, or Section D.

Line 17: If you checked either box 24C or 24G from Schedule 1, the maximum is increased by \$15,000. If you checked both boxes 24C and 24G the maximum is increased by \$30,000.

If you and your spouse (if filing a joint return) were born after January 1, 1956, and you or your spouse (if filing a joint return) were retired as of January 1, 2013 and received retirement benefits from SSA exempt employment, you should use Section B to calculate the deduction for retirement and pension benefits. These taxpayers may deduct up to: \$35,000 in qualifying retirement and pension benefits if single or married filing separately; or \$55,000 if married filing a joint return. If both spouses on a joint return receive retirement benefits from SSA exempt employment, the maximum deduction increases to \$70,000.

If the older of you or your spouse (if filing a joint return) was born in 1956 and died during the tax year before reaching age 67, retired as of January 1, 2013 and received retirement benefits from SSA exempt employment, use Section B to calculate the deduction for retirement and pension benefits.

If you are the unremarried spouse of a decedent who was born during the period January 1, 1946 to December 31, 1952 who had not reached the age of 67 or of a decedent who was born after 1952 who had received retirement benefits from employment exempt from social security in the year your spouse died and had retired as of January 1, 2013, use Section B to calculate the deduction for retirement and pension benefits.

If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S.

Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 3.1 to determine your allowable subtraction.

Carry this amount to Schedule 1, line 27. Do not complete Section A, Section C, or Section D.

Line 18: If you checked box 24C or 24G on Schedule 1 and the older of you or your spouse was born after December 31, 1958 but before January 2, 1962, enter all qualifying retirement and pension benefits you received, up to \$15,000. If both boxes 24C and 24G on Schedule 1 were checked on a joint return, the maximum deduction is \$30,000. If you are the unremarried spouse of a decedent who was born after 1958, had reached age 62 and received retirement benefits from employment exempt from Social Security in the year your spouse died, enter all qualifying retirement and pension benefits you received up to \$15,000. If the older of you or your spouse was born January 2, 1957 through December 31, 1958 and you receive taxable railroad retirement benefits or military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, Section C may provide a greater deduction than Section D of this form.

Recipients who deduct taxable railroad retirement benefits or military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard on Schedule 1, line 11 may have lower deduction limits on this line if the Schedule 1, line 11 totals more than \$46,518. Use Worksheet 3.2 to determine your allowable subtraction. Carry this amount to Schedule 1, line 27. Do not complete Section A, Section B, or Section D.

Line 19: If the older of you or your spouse (if filing a joint return) was born on or after January 1, 1946 but before January 1, 1959, You may deduct up to \$15,380 in qualifying retirement and pension benefits if single or married filing separately, and up to \$30,759 if married filing a joint return. If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 3.3 to determine your allowable subtraction. Carry this amount to Schedule 1, line 27. Do not complete Section A, Section B, or Section C.

Which Section of Form 4884 Should I Complete?

To determine which section of Form 4884 to complete to claim a retirement or pension benefits subtraction or a Michigan Standard Deduction, if applicable, answer the following questions. Questions 3 and 4 will establish information about the key person, which will be referenced through the remainder of the questionnaire and help determine which section should be completed.

1. Did you or your spouse (if filing a joint return) receive qualified retirement benefits that are included in AGI?

Yes: Continue to question 2.

No: You are not eligible for a retirement and pension benefits subtraction. Do not file Form 4884. If the older of you or your spouse was born during the period January 1, 1946 through January 1, 1957 and have reached age 67, complete Worksheet 2.

2. Did you or your spouse (if filing a joint return) receive qualified retirement benefits, included in AGI, earned from service by a fire, police, or county corrections retiree (see instructions to determine if you qualify)?

Yes: If the older of you or your spouse (if filing a joint return) were born during the period January 1, 1946 through January 1, 1957 and have reached age 67, complete and compare Worksheet 2 and Section A of Form 4884 and claim the larger subtraction.†

If the older of you or your spouse (if filing a joint return) were born prior to January 1, 1946, after January 1, 1957, or have not reached age 67, complete Section A of Form 4884.

No: Continue to question 3.

3. What is your current filing status?

Single: If you claimed a subtraction for retirement and pension benefits on a return jointly filed with the decedent in the year your spouse died, the key person is the older of you or your deceased spouse who died prior to 2023, whoever has the earlier year of birth. Otherwise, the key person is you.

Married filing jointly: The key person is the older of you or your spouse. If either of you have a deceased spouse who died prior to 2023, you are not eligible to claim the retirement and pension benefits subtraction based on the deceased spouse's year of birth.

Married filing separately: The key person is you. If you have a deceased spouse, you are not eligible to claim the retirement and pension benefits subtraction based on your deceased spouse's year of birth.

4. What is the key person's year of birth?

5. Was the key person born prior to January 1, 1946?

Yes: If you are a surviving spouse who was born during the period January 1, 1946 through January 1, 1957 and have reached age 67, complete and compare Worksheet 2 and Section A of Form 4884 and claim the larger subtraction.†

All others, complete Section A of Form 4884.

No: Continue to question 6.

6. Did the key person reach age 67?

Yes: If you are the surviving spouse of a deceased key person and you have not reached age 67, continue to question 8.

If you are the surviving spouse of a decedent who received retirement benefits from SSA exempt employment, continue to question 9.

All others, complete and compare Worksheet 2 and Worksheet 3.3 and claim the larger subtraction

No: Continue to question 7.

7. Are you the surviving spouse of a key person born during the period of January 1, 1946 through December 31, 1952?

Yes: If you, as the surviving spouse, were born during the period January 1, 1946 through January 1, 1957, complete Worksheet 2 and Worksheet 3.1 and claim the larger subtraction.

If you, as the surviving spouse, were born after January 1, 1957, complete Section B* of Form 4884.

No: Continue to question 8.

8. Do you receive retirement benefits from SSA exempt employment?

Yes: Continue to question 9.

No: If the key person, or the surviving spouse of a deceased key person, was born during the period January 2, 1956 through December 31, 1958, complete Section D*** of Form 4884.

If the key person, or the surviving spouse of a deceased key person, was born after December 31, 1958, you are not eligible for a retirement and pension benefits subtraction. Do not file Form 4884

9. Answer the question below that corresponds to your current filing status:

Single: Do you or your deceased spouse receive retirement benefits from SSA exempt employment and were retired as of January 1, 2013?

Married filing jointly: Do you or your spouse receive retirement benefits from SSA exempt employment and were retired as of January 1, 2013?

Married filing separately: Do you receive retirement benefits from SSA exempt employment and were retired as of January 1, 2013?

Yes: If you, as the surviving spouse, have reached age 67, complete and compare Worksheet 2 and Worksheet 3.1 and claim the larger subtraction.

All others, complete Section B* of Form 4884.

No: Continue to question 10.

10. Answer the question below that corresponds to your current filing status:

Single: Do you or your deceased spouse receive retirement benefits from SSA exempt employment and have reached age 62?

Married filing jointly: Do you or your spouse receive retirement benefits from SSA exempt employment and have reached age 62?

Married filing separately: Do you receive retirement benefits from SSA exempt employment and have reached age 62?

Yes: If you, as the surviving spouse, have reached age 67, complete and compare Worksheet 2 and Worksheet 3.2 and claim the larger subtraction.

If the older of you or your spouse (if filing a joint return) were born during the period January 2, 1957 through December 31, 1958, complete and compare Worksheet 3.2 and Worksheet 3.3 and claim the larger subtraction.

All others, complete Section C** of Form 4884.

No: You are not eligible for a retirement and pension benefits subtraction. Do not file Form 4884.

*If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 3.1 to determine your allowable subtraction for Form 4884 Section B.

**If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 3.2 to determine your allowable subtraction for Form 4884 Section C.

***If you have taxable railroad retirement benefits or qualifying retirement and pension benefits from service in the U.S. Armed Forces or Michigan National Guard that was deducted on Schedule 1, line 11, use Worksheet 3.3 to determine your allowable subtraction for Form 4884 Section D.

† If your Michigan Standard Deduction results in a larger subtraction, do not file Form 4884.

Worksheet 3.1: Retirement and Pension Benefits Subtraction for Section B of Form 4884

1. Enter \$61,518 if single or \$123,036 if filing jointly
2. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11
3. Enter public retirement and pension benefits reported on Form 4884, line 8.....
4. Add lines 2 and 3.....
5. Subtract line 4 from line 1. If line 4 is greater than line 1, enter \$0
6. Enter private retirement and pension benefits report on Form 4884, line 8
7. Enter the smaller of line 5 or line 6
8. Add lines 3 and 7.....
9. Enter \$20,000 if single or \$40,000 if filing jointly
10. Enter \$15,000 if single or if filing jointly and one spouse checked either box 24C or 24G on Schedule 1. Enter \$30,000 if filing jointly and both spouses checked boxes 24C and 24G on Schedule 1.....
11. Add lines 9 and 10.....
12. Enter the smaller of line 8 or line 11

1.	00
2.	00
3.	00
4.	00
5.	00
6.	00
7.	00
8.	00
9.	00
10.	00
11.	00
12.	00

If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1946 through January 1, 1957, you are eligible to claim the larger of your pension and retirements benefits subtraction calculated on line 12 of this worksheet or the amount calculated on Worksheet 2: Tier 2 or Tier 3 Michigan Standard Deduction.

If you claim the pension and retirements benefits subtraction from this worksheet, enter the amount from line 12 on Form 4884, line 17.

Worksheet 3.2: Retirement and Pension Benefits Subtraction for Section C of Form 4884

1. Enter \$61,518 if single or \$123,036 if filing jointly
2. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11
3. Enter public retirement and pension benefits reported on Form 4884, line 8.....
4. Add lines 2 and 3.....
5. Subtract line 4 from line 1. If line 4 is greater than line 1, enter \$0
6. Enter private retirement and pension benefits reported on Form 4884, line 8
7. Enter the smaller of line 5 or line 6
8. Add lines 3 and 7.....
9. Enter \$15,000 if single or if filing jointly and one spouse checked either box 24C or 24G on Schedule 1. Enter \$30,000 if filing jointly and both spouses checked boxes 24C and 24G on Schedule 1.....
10. Enter the smaller of line 8 or line 9 here.....

1.	00
2.	00
3.	00
4.	00
5.	00
6.	00
7.	00
8.	00
9.	00
10.	00

If you were instructed to compare this worksheet with Worksheet 3.3, you are eligible to claim the larger of your pension and retirements benefits subtraction calculated on line 10 of this worksheet or the amount calculated on Worksheet 3.3.

If you claim the pension and retirements benefits subtraction from this worksheet, enter the amount from line 10 on Form 4884, line 18.

Worksheet 3.3: Retirement and Pension Benefits Subtraction for Section D of Form 4884

1. Enter \$61,518 if single or \$123,036 if filing jointly
2. Enter military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard and taxable railroad retirement benefits reported on Schedule 1, line 11.
3. Subtract line 2 from line 1. If line 2 is greater than line 1, enter \$0.
4. Multiply line 3 by 25% (0.25).
5. Enter total public and private retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2023, from Form 4884, line 8.
6. Enter the smaller of line 4 or line 5.

1.	00
2.	00
3.	00
4.	00
5.	00
6.	00

If the older of you or your spouse (if filing a joint return) was born during the period January 1, 1946 through January 1, 1957, you are eligible to claim the larger of your pension and retirements benefits subtraction calculated on line 6 of this worksheet or the amount calculated on *Worksheet 2: Tier 2 or Tier 3 Michigan Standard Deduction*.

If you were instructed to compare this worksheet with Worksheet 3.2, you are eligible to claim the larger of your pension and retirements benefits subtraction calculated on line 6 of this worksheet or the amount calculated on Worksheet 3.2.

If you claim the pension and retirements benefits subtraction, enter the amount from line 6 on Form 4884, line 19.

General Information - Homestead Property Tax Credit (MI-1040CR)

The request for your Social Security number is authorized under USC Section 42. Social Security numbers are used by Treasury to conduct matches against benefit income provided by the Social Security Administration and other sources to verify the accuracy of the home heating and property tax credit claims filed for mandatory federal reporting requirements and to deter fraudulent filings.

Property tax credit claims may **not** be submitted on behalf of minor children. Filers claimed as a dependent on someone else's return see instructions for line 24 on page 32 to correctly report support received.

You may not claim a property tax credit if your total household resources are over \$67,300. In addition, you may not claim a property tax credit if your taxable value exceeds \$154,400 (excluding vacant farmland classified as agricultural). The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that total household resources exceed \$58,300. If filing a part-year return, you must annualize total household resources to determine if the income limitation applies. See "Annualizing Total Household Resources" on page 28.

Who May Claim a Property Tax Credit

You may claim a property tax credit if all of the following apply:

- Your homestead is located in Michigan
- You were a Michigan resident at least six months of 2023
- You own your Michigan homestead and property taxes were levied in 2023, or you paid rent under a rental contract.

You can have only one **homestead** at a time, and you must be the occupant as well as the owner or renter. Your homestead can be a rented apartment or a mobile home on a lot in a mobile home park. A vacation home or income property is **not** considered your homestead.

Your homestead is in your state of **domicile**. Domicile is the place where you have your permanent home. It is the place to which you plan to return whenever you go away. College students and others whose permanent homes are not in Michigan are **not** Michigan residents. Domicile continues until you establish a new permanent home.

Which Form to File

Most filers should use the MI-1040CR in this booklet. If you are blind and own your homestead, are in the active military, are an eligible veteran, or an eligible veteran's surviving spouse, complete forms MI-1040CR and MI-1040CR-2 (available on Treasury's website.) **Use the form that gives you a larger credit.**

If you are blind and rent your homestead, you cannot use the MI-1040CR-2. Claim your credit on the MI-1040CR and check box 5b if you are age 65 or younger. Check boxes 5a and 5b if you are blind and age 65 or older.

When to File

If you are not required to file an MI-1040, you may file your credit claim as soon as you know your 2023 total household resources and property taxes levied in 2023. If you file a Michigan income tax return, your credit claim should be included with your MI-1040 return and filed by April 15, 2024 to be considered timely. To avoid penalty and interest, if you owe tax, postmark your return no later than April 15, 2024. The filing deadline to receive a 2023 property tax credit is April 15, 2028.

Amending Your Credit Claim

File a new claim form and check the Amended Return box at the top of page 1 of the form. **If applicable, include a copy of your property tax statement(s) and/or lease agreement.** You must file within four years of the date set for filing your original income tax return.

Delaying Payment of Your Property Taxes

Senior citizens, disabled people, veterans, surviving spouses of veterans, and farmers may be able to delay paying property taxes. Contact your local or county treasurer for more information.

Total Household Resources

Total household resources are the total income (taxable and nontaxable) of both spouses or of a single person maintaining a household. They are AGI, excluding net business and farm losses, net rent and royalty losses, and any carryover of a net operating loss, plus all income exempt or excluded from AGI.

Total household resources include the following items not listed on the form:

- Capital gains on the sale of your residence regardless if the gains are exempt from federal income tax
 - Compensation for damages to character or for personal injury or sickness
 - An inheritance (except an inheritance from your spouse)
 - Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
 - Death benefits paid by or on behalf of an employer
 - Minister's housing allowance
 - Forgiveness of debt, even if excluded from AGI (e.g., mortgage foreclosure)
 - Reimbursement from dependent care and/or medical care spending accounts
 - Scholarships, stipends, grants, and payments, except government payments, made directly to third parties such as an educational institution or subsidized housing project
- NOTE:** COVID-related government cash grants paid directly to students in higher education institutions are included in total household resources.
- Forgiven Paycheck Protection Program loans, include the amount of the forgiven loan reduced by business expenses related to payroll, rent and utilities that were not deducted in determining AGI.

Total household resources do NOT include:

- Net operating loss deductions taken on your federal return
- Payments received by participants in the foster grandparent or senior companion program
- Energy assistance grants
- Government payments made directly to a third party (e.g., payments to a doctor, GI Bill benefits, payments from a PELL grant and the 2023 MSHDA COVID Emergency Rental Assistance Program (CERA) to the extent not included in AGI).

NOTE: If payment is made from money withheld from your benefit, the payment is part of total household resources. (For example, the MDHHS may pay your rent directly to the landlord.)

- Money received from a government unit to repair or improve your homestead
- Surplus food or food assistance program benefits
- State and city income tax refunds and homestead property tax credits
- Chore service payments (these payments are income to the provider of the service)
- The first \$300 from gambling, bingo, lottery, awards, or prizes
- The first \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends
- Amounts deducted from Social Security or Railroad Retirement benefits for Medicare premiums
- Life, health, and accident insurance premiums paid by your employer
- Loan proceeds
- Inheritance from a spouse
- Life insurance benefits from a spouse
- Payments from a long-term care policy made to a nursing home or other care facility
- Most payments from The Step Forward Michigan program.
- Compensation for wrongful imprisonment

Visit www.michigan.gov/taxtotalhouseholdresources for more information on total household resources.

Special Provisions for Farmers

If you received a farmland preservation tax credit in 2023, you must include it in total household resources. You may subtract the business portion of your homestead property tax credit if you included it in taxable farm income. A homestead property tax credit is allowed only if the gross receipts from farming exceed total household resources.

Property Taxes Eligible for Credit

Ad valorem property taxes that were levied on your homestead in 2023, including administrative collection fees up to 1 percent of the taxes, can be claimed no matter when you pay them. You may add to your 2023 taxes the amount of property taxes billed in 2023 from a corrected or supplemental tax bill. You must deduct from your 2023

property taxes any refund of property taxes received in 2023 that was a result of a corrected tax bill from a previous year.

Do not include:

- Delinquent property taxes (e.g., 2022 property taxes paid in 2023)
- Penalty and interest on late payments of property tax
- Delinquent water or sewer bills
- Property taxes on cottages or second homes
- Property that is adjacent and contiguous to the homestead and classified as residential
- Association dues on your property
- Most special assessments for drains, sewers, and roads do not meet specific tests and may not be included. You may include special assessments only if they are levied using a uniform millage rate, are based on taxable value, and are either levied in the entire taxing jurisdiction or they are used to provide police, fire, or advanced life support services and are levied township-wide, except for all or a portion of a village.

NOTE: School operating taxes are generally only levied on the non-homestead portion of the property and may not be included in taxes levied when computing the property tax credit on any portion of the home not used as your homestead.

Home used for business. If you use part of your home for business, you may claim the property taxes on the living area of your homestead, but **not** the property taxes on the portion used for business. Include a copy of U.S. Form 8829 with your Michigan return.

Owner-occupied duplexes. When both units are equal, you are limited to 50 percent of the tax on both units, after subtracting the school operating taxes from the total taxes billed.

Owner-occupied income property. Apartment building and duplex owners who live in one of the units or single family homeowners who rent a room(s) to a tenant(s) must complete two calculations to figure the tax they can claim and base their credit on the **lower** amount. First, subtract 23 percent of the rent collected from the tax claimed for credit. Second, reduce the tax claimed for credit by the amount of tax claimed as rental expense on your federal return. Include a copy of the U.S. *Schedule E* with your Michigan return.

Example: Your home has an upstairs apartment that is rented to a tenant for \$395 per month. Total property taxes on your home are \$2,150. Of this amount, \$858 is claimed as rental expense. The calculations are as follows:

Step 1:

$$\$395 \times 12 = \$4,740 \text{ annual rent}$$

$$\$4,740 \times 0.23 = \$1,090 \text{ taxes attributable to the apartment}$$

$$\$2,150 \text{ total taxes} - \$1,090 = \$1,060 \text{ taxes attributable to owner's homestead}$$

Step 2:

$$\$2,150 \text{ total taxes} - \$858 \text{ taxes claimed as a business deduction} = \$1,292 \text{ taxes attributable to homestead}$$

Step 3:

The owner's taxes that can be claimed for credit are \$1,060, the smaller of the two computations.

Farmers. Include farmland taxes in your property tax credit claim if any of the following conditions apply:

- If your gross receipts from farming are greater than your household income, you may claim all of your taxes on unoccupied farmland classified as agricultural. Do **not** include taxes on farmland that is not adjacent or contiguous to your home and that you rent or lease to another person.
- If gross receipts from farming are less than your household income and you have lived in your home **more** than ten years, you may claim the taxes on your home and the farmland adjacent and contiguous to your home.
- If gross receipts from farming are less than your household income and you have lived in your home **less** than ten years, you may claim the taxes on your home and five acres of farmland adjacent and contiguous to your home.

You may not claim rent paid for vacant farmland when computing your property tax credit claim. Farmland owned by a business entity may not be claimed for a homestead property tax credit by one of the individual members.

Include any farmland preservation tax credit in your total household resources. Enter the amount of credit you received in 2023 on line 20 or include it in net farm income on line 16.

Homestead property tax credits are not included in total household resources. If you included this amount in your taxable farm income, subtract it from total household resources.

Rent Eligible for Credit

You must be under a lease or rental contract to claim rent for credit. In most cases, 23 percent of rent paid is considered property tax that can be claimed for credit. The following are exceptions:

- If you rent or lease housing subject to a **service charge or fees paid** instead of property taxes, you may claim a credit based upon 10 percent of the gross rent you paid. Enter this amount on line 55 and 10 percent of rent paid on line 56, and follow instructions.
- If your housing is **exempt** from property tax and no service fee is paid, you are not eligible for a credit. **This includes university- or college-owned housing.**
- If **your housing costs are subsidized**, base your claim on the amount you pay. Do not include the federal subsidy amount.
- If you are a **mobile home park resident**, claim the \$3 per month specific property tax on line 10, and the balance of rent paid on line 11.
- If you are a **cooperative housing corporation resident member**, claim your share of the property taxes on the building. If you live in a cooperative where residents pay rent on the land under the building, you may also claim

23 percent of that land rent. **NOTE:** Do **not** take 23 percent of your total monthly payment.

- If you are a resident of a **special housing facility** (not noted above), base your claim on rent only. **Do not** include other services. If you pay rent with other services and you are unable to determine the portion that constitutes rent only, you may determine your portion of the property taxes that can be claimed for credit based on square footage, or, divide the taxes by the number of residents for whom the home is licensed to care. This information may be obtained from your housing facility. Visit www.michigan.gov/iit for more information about claimants living in special housing facilities.

Example: You pay \$750 per month for room and board. You occupy 600 square feet of a 62,000 square foot apartment building. The landlord pays \$54,000 in taxes per year.

Step 1: $600/62,000 = 0.0097$

Step 2: $\$54,000 \times 0.0097 = \524 taxes you can claim for credit

Home used for business. If you use part of your apartment or rented home for business, you may claim the rent on the living area of your homestead, but not the rent on the portion used for business.

If You Moved in 2023

Residents who temporarily lived outside Michigan may qualify for a credit if Michigan remained their state of domicile. Personal belongings and furnishings must have remained in the Michigan homestead **and** the homestead must **not** have been rented or sublet during the temporary absence. (See the definitions of resident on page 6 and domicile on page 25.)

If you bought or sold your home or moved during 2023, you must prorate your taxes. Complete MI-1040CR, Part 3, to determine the taxes that can be claimed for credit. Use only the taxes levied in 2023 on each Michigan homestead, then prorate taxes based on days of occupancy. **Do not** include taxes on out-of-state property. Do not include property taxes for property with a taxable value greater than \$154,400. Excluded from this restriction is unoccupied farmland classified as agricultural by your assessor.

Part-Year Residents

If you lived in Michigan at least six months during the year, you may be entitled to a partial credit. If you are a part-year resident, you must include all income received as a Michigan resident in total household resources (line 33). Complete MI-1040CR, Part 3, to determine the taxes eligible to be claimed for credit on your Michigan homestead.

Deceased Claimant's Credit

The estate of a taxpayer who died in 2023 (or 2024 before filing a claim) may be entitled to a credit for 2023. The surviving spouse, other authorized claimant, or personal representative can claim this credit. Use the decedent's name and Social Security number and the personal representative's address. If the taxpayer died after December 31, 2022, enter the date of death in the "Deceased Taxpayer" box on page 3.

The **surviving spouse** is considered married for the year in which the deceased spouse died and may file a joint credit for that year. Enter both names and Social Security numbers on the form, and write "DECD" after the decedent's name. Sign the return and write "filing as surviving spouse" in the deceased's signature line. Enter the date of death in the "Deceased Taxpayer" box on the bottom of page 3. Include the decedent's income in total household resources.

If filing as a **personal representative or claimant** for the refund of a **single** deceased taxpayer, you **must include a Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the decedent's name in the Filer's Name line and the representative's or claimant's name, title and address in the Home Address line. See the "Deceased Taxpayer Chart of Examples" on page 7. A **claimant** must prorate to the date of death as noted in the following paragraph.

The **personal representative or claimant** claiming a credit for a single deceased person or on a jointly filed credit if both filers became deceased during the 2023 tax year, must prorate taxes to the date of death. Complete lines 47 through 51 to prorate the property taxes. Annualize total household resources (see instructions in the next section). Include a copy of the tax bills or lease agreements. If filing as a **personal representative or claimant** of deceased taxpayers for a **jointly** filed return, you **must include a Michigan Claim for Refund Due a Deceased Taxpayer (MI-1310)**. Enter the name(s) of the deceased person(s) in the Filer's and/or Spouse's Name lines and the representative's or claimant's name, title, and address in the Home Address line. See "Deceased Taxpayer Chart of Examples" on page 7.

Annualizing Total Household Resources

If you are filing a part-year credit (for a deceased taxpayer or a part-year resident), you must annualize the total household resources to determine if the credit reduction applies. (Exception: the surviving spouse filing a joint claim does not have to annualize the deceased spouse's income.)

- If you have checked a box on line 5 and your annualized total household resources are less than \$6,000 use your annualized total household resources to determine your percentage of taxes not refundable from MI-1040CR Table 2 on page 32.
- A senior, age 65 or older, filing a part-year credit must calculate annualized total household resources before using MI-1040CR Table A on page 32.
- If the annualized income is more than \$58,300 for any claimant, use annualized total household resources to determine the percentage allowable in MI-1040CR Table B on page 33.

To annualize total household resources, which projects what it would have been for a full year:

Step 1: Divide 365 by the number of days the taxpayer was a Michigan resident in 2023.

Step 2: Multiply the answer from step 1 by the taxpayer's total household resources (MI-1040CR, line 33). The result is the annualized total household resources.

Maximum Credit Limit for Deceased Taxpayers

For most claimants, the maximum credit limit is \$1,700. But, if you are filing a credit for a taxpayer who died during 2023, the maximum credit of \$1,700 shall be reduced proportionately based on days of occupancy.

To reduce the maximum credit limit of \$1,700 proportionately based on days of occupancy:

Step 1: Divide the number of days of occupancy the taxpayer was a Michigan resident in 2023 by 365 days.

Step 2: Multiply \$1,700 by the result from Step 1. The result is the maximum credit.

Example:

Jane passed away on June 30, 2023. Following the steps above, Jane determines her prorated maximum credit is \$850.

Step 1: 181 days / 365 days = 50%

Step 2: \$1,700 x 50% = \$850

The prorated maximum credit replaces the maximum credit of \$1,700 on the MI-1040CR, lines 38, 39 or 41 as well as Worksheets 4 and 5, where applicable. The lesser amount of the calculation or the prorated maximum credit must be used on these lines.

Married During 2023

If you married during 2023, combine each spouse's share of taxes or rent for the period of time you or your spouse lived in separate homesteads prior to getting married. Then add this to the prorated taxes or rent for your marital home after your marriage. You are only allowed to claim rent and taxes on homesteads located in Michigan.

Filing a Joint Return and Maintaining Separate Homesteads

Your claim must be based on the tax or rent paid on only one home during a 12 month period. The total household resources must be the combined income of both you and your spouse for the entire year.

Married Filing Separately and Divorced or Separated Claimants Schedule (Form 5049)

This form can be found at www.michigan.gov/taxes. Submit Form 5049 with Form MI-1040CR, MI-1040CR-2 or MI-1040CR-7 if any of the following situations apply to you:

- You filed as married filing separately, and you and your spouse maintained separate homesteads all year. Complete only Part 3 of Form 5049.
- You filed as married filing separately, and you shared a homestead with your spouse all year.
- You filed as married filing separately, and you and your spouse maintained separate homesteads at the end of the year.

Filing Separate State Returns and Maintaining Separate Homesteads

Spouses who file separate Michigan income tax returns and did not share a household during the tax year may each claim a credit. Each credit is based on the individual taxes or rent and individual total household resources for each person. This

only applies to homes located in Michigan. They each must complete Form 5049 and provide an explanation in Part 3.

Married Filing Separately and Shared a Homestead

Spouses who file separate Michigan income tax returns but shared a homestead for the entire year are entitled to one property tax credit. The credit claim must be based on the total household resources of both spouses during the time the homestead was shared. A spouse claiming the credit must complete Form 5049 and include the total household resources for both spouses. A spouse filing the credit should also include the other spouse's income on the Other Nontaxable Income line of the Homestead Property Tax Credit Claim. You and your spouse may choose how you want to divide the credit. If each spouse claims a portion of the credit, include a copy of the claim showing each spouse's share of the credit with each income tax return. Enter only your portion of the credit on your MI-1040CR, line 44.

Separated or Divorced in 2023

Figure your credit based on the taxes you paid together before your separation plus the taxes you paid individually after your separation. Complete and include Form 5049 and include a schedule showing your computation. For more information or to help you calculate a prorated share of taxes, see *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example: Karl and Cathy separated on October 2, 2023. The annual taxes on the home they owned were \$1,860. Cathy continued to live in the home and Karl moved to an apartment on October 2 and paid \$350 per month rent for the rest of the year. Cathy earned \$20,000 and Karl earned \$25,000. They lived together for 274 days.

Step 1: Calculate the prorated total household resources for each spouse for the 274 days they lived together. Divide each spouse's total household resources by 365 days, then multiply that figure by 274.

$$\text{Cathy } (\$20,000/365) \times 274 = \$15,014$$

$$\text{Karl } (\$25,000/365) \times 274 = \$18,767$$

Cathy and Karl must each complete Form 5049 and list income earned during the period they lived together.

Step 2: Add both prorated total household resources together to determine the total for the time they lived together.

$$\$15,014 + \$18,767 = \$33,781$$

Step 3: Divide each individual's prorated share of total household resources by the total from Step 2 to determine the percentage attributable to each.

$$\text{Cathy } \$15,014/\$33,781 = 44\%$$

$$\text{Karl } \$18,767/\$33,781 = 56\%$$

Step 4: Calculate the prorated taxes eligible for credit for the time they lived together. Divide the \$1,860 by 365 days, then multiply by 274 days.

$$(\$1,860/365) \times 274 = \$1,396$$

Step 5: Calculate each individual's share of the prorated taxes. Multiply the \$1,396 by the percentages determined in Step 3.

$$\text{Cathy } \$1,396 \times 44\% = \$614$$

$$\text{Karl } \$1,396 \times 56\% = \$782$$

Enter these amounts on MI-1040CR, line 50, column B.

Cathy uses lines 47 through 50, column A, to compute her share of taxes for the remaining 91 days.

Karl uses lines 52 and 53 to compute his share of rent. Each completes the remaining lines of MI-1040CR according to the form instructions.

Residents of Adult Care Homes Including Assisted Living Facilities

If you are a resident of a nursing home, adult foster care home, or home for the aged; including assisted living facilities, that facility is considered your homestead. If the facility provides an itemized statement that separates rent from other services, base your credit on rent. If the facility does not provide an itemized statement and pays local property taxes (many do not), you may claim your portion of those taxes for credit. Ask the facility manager for your share of the taxes. If you wish to determine your share of the taxes yourself:

- For a licensed facility, divide the amount of property taxes levied in 2023 by the number of residents for which the facility is licensed.
- For an unlicensed facility, divide the square footage the claimant occupies by the square footage of the facility and multiply the result by the total property taxes levied on the facility.

If both you and your spouse live in the facility, add your shares together. If you lived in the facility only part of the year, multiply this amount by the portion of the year you lived at the facility.

Exception: Credit is not allowed if your care facility charges are paid directly to the facility by a government agency.

If you maintain a homestead and your spouse lives in an adult care home, you may file a joint credit claim. Compute your claim using the tax on your homestead and your spouse's rent or share of the facility's property tax.

If you are single and maintain a homestead (that is **not** rented) while living in an adult care home, you may claim either your homestead or your share of the facility's property tax, but not both. Use the one that gives you the larger credit.

Single Adults Sharing a Home

When two or more single adults share a home, each may file a credit claim if each was contracted to pay rent or owns a share of the home. Each adult should file an individual claim based on his or her total household resources, prorated share of taxes levied or rent paid, and prorated share of the taxable value.

Line-by-Line Instructions for Homestead Property Tax Credit (MI-1040CR)

Lines not listed are explained on the form.

Amended Return box: If amending your 2023 credit, check the box at the top of the form. See pages 7 and 26.

Lines 1, 2, and 3: Enter your name(s), address, and full nine-digit Social Security number(s). If you are married filing separately, enter both Social Security numbers, but do **not** enter your spouse's name.

Line 5: Check the box that applies to you or your spouse as of December 31, 2023, if any. If both boxes 5a and 5b apply, check both.

Line 5a: Age 65 or older. This includes the unremarried surviving spouse of a person who was 65 or older at the time of death. You are considered 65 the day before your 65th birthday.

Line 5b: Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.

- Deaf means the primary way you receive messages is through a sense other than hearing (e.g., lip reading or sign language)
- Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less.
- Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. **If you were age 66 by June 30, 2023, you may not file a claim as totally and permanently disabled.**

Line 6: Filing Status. Check the box to identify your filing status. All couples who are married under the laws of the State of Michigan, or under the laws of another state, and are treated as married for federal tax purposes must claim either married filing jointly or married filing separately status on the property tax credit. If you file a joint federal return, you must file a joint property tax credit. If you filed married filing separately, you must include the total household resources of both spouses unless you maintained separate homesteads. If you filed your federal return as head of household or qualifying surviving spouse, file your property tax credit as single.

Line 7: Residency. Check the box that describes your Michigan residency for 2023. If you and your spouse had a different residency status during the year, check a box for each of you. If you checked box c, enter the dates of Michigan residency in 2023.

Property Tax

Line 8: Homestead Status. Check this box if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your assessor.

Line 9: If the taxable value of your homestead is greater than \$154,400, STOP; you are not eligible for the homestead property tax credit. If your taxable value is less than \$154,400, enter the 2023 taxable value from your 2023 property tax statement or assessment notice. If you do not know your taxable value, contact your local assessor. Farmers should include the taxable value of all land that qualifies for this credit (see instructions for farmers on page 26). **Farmers**

should note that the \$154,400 limit on taxable value does not apply to the taxable value on the portion of their homestead that is attributable to unoccupied farmland classified as agricultural.

Line 10: Read "Property Taxes Eligible for Credit" on page 26 before you complete this line.

Line 11: Read "Rent Eligible for Credit" on page 27 before you complete this line.

Total Household Resources

Include all taxable and nontaxable income you and your spouse received in 2023. If your family lived in Michigan and one spouse earned wages outside Michigan, include the income earned both in and out-of-state in your total household resources. (See "Total Household Resources," page 26.)

Line 14: Enter all compensation received as an employee. Include strike pay, supplemental unemployment benefits (SUB pay), sick pay, or long-term disability benefits, including income protection insurance, and any other amounts reported to you on Form W-2.

Line 15: Do not include business dividend and interest income reported as a distributive share on your federal *Schedule K-1*. See line 16 instructions.

Line 16: Enter amounts to the extent included in AGI from:

- U.S. *Schedule C* (Profit or Loss from Business).
- Part II (Ordinary Gains and Losses) of the U.S. Form 4797.
- Part II (Income or Loss from Partnerships and S Corporations) and Part III (Income or Loss from Estates and Trusts) of the U.S. *Schedule E*.
- U.S. *Schedule F* (Profit or Loss from Farming).
- Include income items reported as a distributive share.

If the total is negative enter "0." Include amounts from sources outside Michigan. Include the above federal schedules with your claim.

Line 17: Enter amounts to the extent included in AGI from:

- Part I (Income or Loss from Rental Real Estate and Royalties) of the U.S. *Schedule E*.
- Part IV (Income or Loss from Real Estate Mortgage Investment Conduits (REMIC)) of the U.S. *Schedule E* (rents, royalties).
- Part V (Net farm rental income or (loss) from Form 4835) of the U.S. *Schedule E*.

If the total is negative enter "0." Include amounts from sources outside Michigan. Include the above federal schedules with your claim.

Line 18: Enter all annuity, retirement, pension and individual retirement account (IRA) benefits. This should be the taxable amount shown on your U.S. Form 1099-R. If no taxable amount is shown on your U.S. Form 1099-R, use the amount required to be included

in AGI. Enter “0” if all of your distribution is from your contributions made with income previously included in AGI. Include reimbursement payments such as an increase in a pension to pay for Medicare charges. Also include the total amount of any lump sum distribution including amounts reported on your U.S. Form 4972. Do **not** include recoveries of after-tax contributions or amounts rolled over into another plan (amounts rolled over into a Roth IRA must be included to the extent included in AGI). You must include any part of a distribution from a Roth IRA that exceeds your total contributions to the Roth IRA regardless of whether this amount is included in AGI. Assume all contributions to the Roth IRA are withdrawn first. **NOTE:** Losses from Roth IRAs cannot be deducted.

Line 19: Enter net capital gains and losses. This is the total of short-term and long-term gains, less short-term and long-term losses from your U.S. *Schedule D* (losses cannot exceed \$3,000 if single or married filing jointly, or \$1,500 if married filing separately). Include gains realized on the sale of your residence whether or not these gains are exempt from federal income tax.

Line 20: Enter alimony received and other taxable income. Only include alimony received if due to a divorce granted prior to 2019. Other taxable income includes: awards, prizes, lottery, bingo, and other gambling winnings over \$300; farmland preservation tax credits if not included in net farm income on line 16; and forgiveness of debt to the extent included in federal AGI (e.g., mortgage foreclosure).

Line 21: Enter all Social Security, Supplemental Security Income (SSI), and/or Railroad Retirement benefits. Include death benefits and **amounts received for minor children or other dependent adults** who live with you. Report the amount actually received for the year. Medicare premiums reported on your Social Security or Railroad Retirement statement should be deducted.

Line 22: Enter child support and all payments received as a foster parent. **NOTE:** If you received a 2023 *Custodial Party End of Year Statement* (FEN-851) showing child support payments paid to the Friend of the Court, enter the child support portion here and include a copy of the statement. See line 27 instructions.

**MI-1040CR TABLE 2:
PERCENT OF TAXES NOT REFUNDABLE
ALL GENERAL CLAIMANTS**

<i>Income</i>	<i>% of Income</i>
\$0 - \$67,300	3.2%
OTHER CLAIMANTS *	
<i>Income</i>	<i>% of Income</i>
\$3,000 or less	0%
\$3,001 - \$4,000	1%
\$4,001 - \$5,000	2%
\$5,001 - \$6,000	3%
More than \$6,000	3.2%

*Other claimants are senior citizens or people who are paraplegic, hemiplegic, quadriplegic, deaf, or totally and permanently disabled or unremarried spouse of an individual 65 or older.

Line 23: Enter all unemployment compensation received during 2023.

Line 24: Enter the value over \$300 in gifts of cash or merchandise received, or expenses paid on your behalf (rent, taxes, utilities, food, medical care, etc.) by parents, relatives, or friends. This includes the amount of financial support you received if you are claimed as a dependent on someone else's return. Do not include government payments made directly to third parties such as an educational institution or subsidized housing project.

Line 25: Enter other nontaxable income. This includes:

- Nongovernmental scholarship, stipend or grant payments paid directly to an educational institution
- Compensation for damages to character or for personal injury or sickness
- An inheritance (except an inheritance from your spouse)
- Proceeds of a life insurance policy paid on the death of the insured (except benefits from a policy on your spouse)
- Death benefits paid by or on behalf of an employer
- Minister's housing allowance
- Forgiveness of debt to the extent not included in federal AGI (e.g., mortgage foreclosure)
- Reimbursement from dependent care and/or medical care spending accounts
- If you are married filing separately, include your spouse's income unless you maintained separate homesteads during the year. Complete and include Form 5049.

Line 26: Enter workers' compensation, service-connected disability compensation and pension benefits from the Veterans Administration. Veterans receiving retirement benefits should enter the benefits on line 18.

Line 27: Enter the total payments made to your household by MDHHS and all other public assistance payments such as state adoption subsidies. Your 2023 *Client Annual Statement* (DHS-1241) mailed by MDHHS in January 2024 will show your total MDHHS payments. Your statement(s) may include the following: Family Independence Program (FIP) assistance, State Disability Assistance (SDA), Refugee Assistance, Repatriate Assistance, and vendor payments for shelter, heat, and utilities.

NOTE: If you received a 2023 FEN-851 (include a copy), subtract the amount of child support payments entered on line 22 from the total MDHHS payments and enter the difference here.

**MI-1040CR TABLE A:
SENIOR CREDIT REDUCTION**

Total Household Resources	Percentage
\$21,000 or less.....	100% (1.00)
\$21,001 - \$22,000	96% (0.96)
\$22,001 - \$23,000	92% (0.92)
\$23,001 - \$24,000	88% (0.88)
\$24,001 - \$25,000	84% (0.84)
\$25,001 - \$26,000	80% (0.80)
\$26,001 - \$27,000	76% (0.76)
\$27,001 - \$28,000	72% (0.72)
\$28,001 - \$29,000	68% (0.68)
\$29,001 - \$30,000	64% (0.64)
\$30,001 - \$67,300	60% (0.60)

Line 30: Enter total adjustments from your U.S. Form 1040, *Schedule 1*. Describe adjustments to income. These adjustments reduce total household resources and include some of the following:

- Payments to IRAs, SEP, SIMPLE, or qualified plans
- Student loan interest deduction
- Moving expenses incurred by members of the Armed Forces on active duty and, due to a military order, move **into or within** Michigan because of a permanent change in station. Moving expenses when moving **out** of Michigan cannot be included in "Other Adjustments" to reduce total household resources
- Deduction for self-employment tax
- Self-employed health insurance deduction
- Penalty on early withdrawal of savings
- Alimony paid if deductible on your U.S. Form 1040
- Jury duty pay you gave to your employer
- Archer Medical Savings Account (MSA) deduction
- Health Savings Account (HSA) deduction
- Any other adjustments to gross income included on your 2023 U.S. Form 1040, *Schedule 1*.

**MI-1040CR TABLE B:
HOMESTEAD PROPERTY TAX CREDIT PHASE OUT**

Total Household Resources	Percentage
\$58,300 or less	100% (1.00)
\$58,301 - \$59,300	90% (0.90)
\$59,301 - \$60,300	80% (0.80)
\$60,301 - \$61,300	70% (0.70)
\$61,301 - \$62,300	60% (0.60)
\$62,301 - \$63,300	50% (0.50)
\$63,301 - \$64,300	40% (0.40)
\$64,301 - \$65,300	30% (0.30)
\$65,301 - \$66,300	20% (0.20)
\$66,301 - \$67,300	10% (0.10)
\$67,301 - above	0% (0.00)

Line 31: Enter health insurance premiums, Health Maintenance Organization (HMO) premiums, or other insurance premiums you paid for yourself and your family. Include the following premiums:

- Medical insurance
- Dental insurance
- Vision insurance
- Prescription drug plan
- Automobile insurance (medical care portion only).

Do **not** include any insurance premiums deducted on lines 21 or 30, amounts paid for income protection insurance (long-term disability), long-term care insurance, or amounts paid by an employer with pre-tax payroll contributions.

You must reduce an insurance premium by the federal premium tax credit received under the Patient Protection and Affordable Care Act. Use the 2023 U.S. Premium Tax Credit Form 8962 to calculate the net insurance premium. The annual total insurance premium (line 11(a) of U.S. Form 8962 or the sum of lines 12(a) through 23(a) of U.S. Form 8962) less the total premium tax credit (line 24 of U.S. Form 8962) may be claimed.

Property Tax Credit

Line 34: Multiply line 33 by 3.2 percent (0.032) or the percentage from MI-1040CR Table 2. **This is the amount that will not be refunded.** The personal representative claiming a credit for a deceased taxpayer with total household resources of \$6,000 or less must annualize the decedent's income and use the annualized figure to determine the nonrefundable percentage from Table 2. Then use the **actual** total household resources to compute the credit. See "Annualizing Total Household Resources" on page 28.

MI-1040CR WORKSHEET 4: FIP/MDHHS BENEFITS

- A. Enter amount from line 27 (FIP and other MDHHS benefits)
- B. Enter amount from line 33 (Total Household Resources)
- C. Subtract line A from line B (if amount is a negative value, enter "0")
- D. Divide line C by line B and enter percentage here
- E. If you checked only box 5a, enter the amount from line 38. If you checked box 5b, enter the amount from line 39. All others, enter the amount from line 41 here (maximum \$1,700)
- F. Multiply line E by line D. If you are age 65 or older and you rent your home, enter amount here and on line A of Worksheet 5. **Otherwise, enter here and on your MI-1040CR, line 42**

PART 1: Allowable Computation Based on Claimant Status

Complete only Section A, B, or C, whichever applies to you. Senior claimants who checked only 5a complete Section A. Claimants who checked only 5b or checked both boxes 5a and 5b complete Section B. All other claimants complete Section C.

Line 37: Enter the percentage from MI-1040CR Table A that applies to your total household resources from line 33. A senior, age 65 or older, filing a part-year credit must calculate annualized total household resources to determine the reduction percentage using MI-1040CR Table A.

Line 42: If you checked only 5a enter the amount from line 38. If you checked only 5b or checked both 5a and 5b enter the amount from line 39. All others enter the amount from line 41. If you received FIP assistance or other MDHHS benefits in 2023, prorate your credit to reflect the ratio of income from other sources to total household resources. To prorate your credit use the information from your form to complete MI-1040CR Worksheet 4.

Line 43: The computed credit is reduced by 10 percent for every \$1,000 (or part of \$1,000) that your total household resources exceed \$58,300. Enter the percentage from MI-1040CR Table B that applies to your total household resources from line 33.

NOTE: If you are filing a part-year credit and the annualized income is more than \$58,300, use annualized total household resources to determine the percentage allowable in MI-1040CR Table B.

Alternate Property Tax Credit for Renters Age 65 or Older

If you are a senior renter age 65 or older you may qualify for the Alternate Property Tax Credit. Complete MI-1040CR Worksheet 5 to determine if you qualify. Visit www.michigan.gov/it for help calculating the Alternate Property Tax Credit for Renters Age 65 or Older.

MI-1040CR Worksheet 5, Line B: Enter rent paid from line 53 and/or line 55. If you moved from one rental homestead to another during the last two years (also see “If You Moved in 2023” on page 28), enter smaller of:

- The final month’s rent on your previous rented homestead multiplied by 12 , or
- The actual rent paid from line 53 and/or line 55.

PART 4: Renters

See “Rent Eligible for Credit” on page 27.

Line 52: If you rented a Michigan homestead subject to local property taxes, enter the street number and name, city, landlord’s name and address, number of months rented, rent paid per month, and total rent paid. Do this for each Michigan homestead rented during 2023 and for each time rental amounts changed. If you need more space, include an additional sheet. Do **not** include more than 12 months’ rent. If you married during 2023, see page 29. Do **not** include amounts paid directly to the landowner on your behalf by a government agency, unless payment is made with money withheld from your benefit. If you pay lot rent on your mobile home, subtract the \$3 per month specific property tax from the monthly rent amount. Claim the remaining balance of rent on lines 52, 53 and on line 11. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services (such as food), report rent on this line.

MI-1040CR WORKSHEET 5: ALTERNATE PROPERTY TAX CREDIT FOR RENTERS AGE 65 AND OLDER

- A. Enter the amount from line 42 or, if line 33 exceeds \$58,300, line 42 multiplied by line 43. If you received FIP/MDHHS, enter the amount from Worksheet 4, line F.....
- B. Enter rent paid from line 53 and/or line 55.....
- C. Multiply amount on line 33 by 40% (0.40) and enter here.....
- D. Subtract line C from line B. If line C is more than line B, enter “0”
- E. Enter the larger of line A or line D here and carry amount to your MI-1040CR, line 44 (maximum \$1,700).....

PART 5: Alternate Housing Facilities

If you are completing lines 54 through 57, you must also complete line 58.

Line 54: If your housing costs are subsidized, check box 54a and enter the total amount of rent **you** paid on line 55 and on line 11. Do not include amounts paid on your behalf by a government agency. Complete lines 12 through 44 to calculate your credit.

If you lived in Service Fee Housing (even if it was subsidized housing), check box 54b and enter the amount of rent **you** paid on line 55. Do not include amounts paid on your behalf by a government agency. Enter 10 percent of the rent on lines 56 and 10 (as property taxes), and complete lines 13 through 44 to calculate your credit.

Line 57: If you lived in one of the special housing facilities identified and rent is not itemized, check the appropriate box and calculate your prorated share of property taxes. If you lived in a special housing facility (other than cooperative housing) and received an itemized statement from your landlord that separates rent from other services, **do not** complete line 57 since rent is reported on line 52. See “Rent Eligible for Credit” and “Residents of Adult Care Homes including Assisted Living Facilities” on pages 27 and 30, respectively.

2023 MICHIGAN Individual Income Tax Return MI-1040
Amended Return
 (Include Schedule AMD)
Return is due April 15, 2024. Type or print in blue or black ink.

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) — — —
Home Address (Number, Street, or P.O. Box)			
City or Town		State	ZIP Code
4. School District Code (5 digits)			
5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.		a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse	6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. 2023 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately*		8. 2023 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident *	

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).
 * If you check box "c," complete line 3 and enter spouse's full name below:

a. Number of exemptions (see instructions).....	9a.	x \$5,400	9a.	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	x \$3,100	9b.	00
c. Number of qualified disabled veterans.....	9c.	x \$400	9c.	00
d. Number of Certificates of Stillbirth from MDHHS (see instructions)	9d.	x \$5,400	9d.	00
e. Claimed as dependent, see line 9 NOTE above	9e.	<input type="checkbox"/>	9e.	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15	9f.		9f.	00
10. Adjusted Gross Income from your U.S. Form 1040 (see instructions)	10.		10.	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.		11.	00
12. Total. Add lines 10 and 11	12.		12.	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1	13.		13.	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.		14.	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.		15.	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.		16.	00
17. Tax. Multiply line 16 by 4.05% (0.0405)	17.		17.	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a. 00	18b. 00
19. Michigan Historic Preservation Tax Credit (see instructions).	19a. 00	19b. 00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"		20. 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642		21. 00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5		22. 00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....		23. 00
24. Total Tax Liability. Add lines 20 through 23	24. 00	

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5	26. 00

	FEDERAL	MICHIGAN
27. Earned Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a. 00	27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581		28. 00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....		29. 00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)		30. 00
31. Estimated tax, extension payments and 2022 credit forward		31. 00
32. 2023 AMENDED RETURNS ONLY. Taxpayers completing an original 2023 return should skip to line 33. Amended returns must include Schedule AMD (see instructions).		
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.		
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c. 00	
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33. 00	

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

2023 MICHIGAN Individual Income Tax Return MI-1040
Amended Return
 (Include Schedule AMD)
Return is due April 15, 2024. Type or print in blue or black ink.

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) — — —
Home Address (Number, Street, or P.O. Box)			
City or Town		State	ZIP Code
4. School District Code (5 digits)			
5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.		a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse	6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. 2023 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately*		8. 2023 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident *	

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter \$1,500 on line 9e (see instr.).
 * If you check box "c," complete line 3 and enter spouse's full name below:

a. Number of exemptions (see instructions).....	9a.	x \$5,400	9a.	00
b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	9b.	x \$3,100	9b.	00
c. Number of qualified disabled veterans.....	9c.	x \$400	9c.	00
d. Number of Certificates of Stillbirth from MDHHS (see instructions)	9d.	x \$5,400	9d.	00
e. Claimed as dependent, see line 9 NOTE above	9e.	<input type="checkbox"/>	9e.	00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15	9f.		9f.	00
10. Adjusted Gross Income from your U.S. Form 1040 (see instructions)	10.		10.	00
11. Additions from Schedule 1, line 9. Include Schedule 1	11.		11.	00
12. Total. Add lines 10 and 11	12.		12.	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1	13.		13.	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.		14.	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.		15.	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.		16.	00
17. Tax. Multiply line 16 by 4.05% (0.0405)	17.		17.	00

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and included.

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a. 00	18b. 00
19. Michigan Historic Preservation Tax Credit (see instructions).	19a. 00	19b. 00
20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"		20. 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642		21. 00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5		22. 00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....		23. 00
24. Total Tax Liability. Add lines 20 through 23	24. 00	

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2	25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5	26. 00

	FEDERAL	MICHIGAN
27. Earned Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a. 00	27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581		28. 00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....		29. 00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)		30. 00
31. Estimated tax, extension payments and 2022 credit forward		31. 00
32. 2023 AMENDED RETURNS ONLY. Taxpayers completing an original 2023 return should skip to line 33. Amended returns must include Schedule AMD (see instructions).		
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.		
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c. 00	
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c	33. 00	

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

2023 MICHIGAN Withholding Tax Schedule

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

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2023, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include 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 Enter "X" for: Filer or Spouse	B Employer's identification number (Example: 38-1234567)	C Box c — Employer's name	D Box 1 — Wages, tips, other compensation		E Box 17 — Michigan income tax withheld	
				00		00
				00		00
				00		00
				00		00
				00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....						00
4. SUBTOTAL. Enter total of Table 1, column E.					4.	00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A Enter "X" for: Filer or Spouse	B Payer's federal identification number (Example: 38-1234567)	C Payer's name	D Taxable pension distribution, misc. income, etc. (see inst.)		E Michigan income tax withheld	
				00		00
				00		00
				00		00
				00		00
				00		00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....						00
5. SUBTOTAL. Enter total of Table 2, column E.					5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....					6.	00

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.

Include the completed Schedule W with 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 included 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 an amended return 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.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the withholding tables using information from your W-2 and 1099 forms, and any other documents that report Michigan tax withheld. If you need additional space, include 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 your 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 (both Tier 1 and Tier 2) from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

Line 6: Total. Enter total of line 4 from Table 1 and line 5 from Table 2. Carry the total to Form MI-1040, line 30.

2023 MICHIGAN Withholding Tax Schedule

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

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2023, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include 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 Enter "X" for: Filer or Spouse	B Employer's identification number (Example: 38-1234567)	C Box c — Employer's name	D Box 1 — Wages, tips, other compensation		E Box 17 — Michigan income tax withheld	
				00		00
				00		00
				00		00
				00		00
				00		00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....						00
4. SUBTOTAL. Enter total of Table 1, column E.					4.	00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

A Enter "X" for: Filer or Spouse	B Payer's federal identification number (Example: 38-1234567)	C Payer's name	D Taxable pension distribution, misc. income, etc. (see inst.)		E Michigan income tax withheld	
				00		00
				00		00
				00		00
				00		00
				00		00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....						00
5. SUBTOTAL. Enter total of Table 2, column E.					5.	00
6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....					6.	00

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.

Include the completed Schedule W with 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 included 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 an amended return 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.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the withholding tables using information from your W-2 and 1099 forms, and any other documents that report Michigan tax withheld. If you need additional space, include 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 your 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 (both Tier 1 and Tier 2) from 1099-R, RRB-1099 and/or RRB-1099-R forms, even if no Michigan tax was withheld.

Line 6: Total. Enter total of line 4 from Table 1 and line 5 from Table 2. Carry the total to Form MI-1040, line 30.

2023 MICHIGAN Schedule 1 Additions and Subtractions

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.....
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)
3. Gains from Michigan column of MI-1040D and MI-4797
4. Losses attributable to other states (see instructions)
5. Net loss from federal column of your Michigan MI-1040D or MI-4797
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses*
7. Federal Net Operating Loss deduction included in AGI.....
8. Other (see instructions). Describe: _____
9. **Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.**.....

1.	00
2.	00
3.	00
4.	00
5.	00
6.	00
7.	00
8.	00
9.	00

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.....
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
12. Gains from federal column of Michigan MI-1040D and MI-4797
13. Income attributable to another state. **Explain type and source:** _____
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..
15. Income earned while a resident of a Renaissance Zone (see instructions).
16. Michigan state and local income tax refunds received in 2023 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.....
18. Michigan Education Trust
19. Oil, gas, and nonferrous metallic minerals income. Enter amount from line 7 of Form 5889, *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses*
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to *Revenue Administrative Bulletin 1988-47*.....
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, *Michigan First-Time Home Buyer Savings Program*. **Include Form 5792.**
22. MRTMA/marijuana expense subtraction.
23. Miscellaneous subtractions (see instructions). **Describe:** _____

10.	00
11.	00
12.	00
13.	00
14.	00
15.	00
16.	00
17.	00
18.	00
19.	00
20.	00
21.	00
22.	00
23.	00

2023 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) — — — — — —
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Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 25, 26, 27, or 28. Check box(es) 24C and/or 24G **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.**

24.	FILER				SPOUSE			
	A. Year of Birth (19xx)	B. Age as of 12-31-2023	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2023	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>

25. **Tier 2 Michigan Standard Deduction.** Complete this line 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. **Do not complete lines 26, 27 or 28**..... 25. 00
26. **Tier 3 Michigan Standard Deduction.** Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1957, and reached age 67 on or before December 31, 2023. **Do not complete lines 25, 27 or 28**..... 26. 00
27. **Retirement benefits.** Enter amount from line 16, 17, 18 or 19 of Form 4884, *Michigan Pension Schedule. Include Form 4884*..... 27. 00
28. Dividend/interest/capital gains deduction for taxpayers **78 years and older**. This deduction is limited to \$13,712 on a single return or \$27,424 on a joint return, and must be reduced by any deduction for retirement benefits (see instructions)..... 28. 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.

29. **Subtotal.** Add lines 10 through 28 29. 00
30. **2023 Michigan NOL Deduction.** Enter amount from line 11 or 12 of Form 5674, *Michigan Net Operating Loss Deduction. Include Form 5674* 30. 00
31. **Total Subtractions.** Add lines 29 and 30. Enter here and on MI-1040, line 13..... 31. 00

2023 MICHIGAN Schedule 1 Additions and Subtractions

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.....
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)
3. Gains from Michigan column of MI-1040D and MI-4797
4. Losses attributable to other states (see instructions)
5. Net loss from federal column of your Michigan MI-1040D or MI-4797
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses*
7. Federal Net Operating Loss deduction included in AGI.....
8. Other (see instructions). Describe: _____
9. **Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.**.....

1.	00
2.	00
3.	00
4.	00
5.	00
6.	00
7.	00
8.	00
9.	00

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.....
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
12. Gains from federal column of Michigan MI-1040D and MI-4797
13. Income attributable to another state. **Explain type and source:** _____
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..
15. Income earned while a resident of a Renaissance Zone (see instructions).
16. Michigan state and local income tax refunds received in 2023 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program.....
18. Michigan Education Trust
19. Oil, gas, and nonferrous metallic minerals income. Enter amount from line 7 of Form 5889, *Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses*
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to *Revenue Administrative Bulletin 1988-47*.....
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, *Michigan First-Time Home Buyer Savings Program*. **Include Form 5792.**
22. MRTMA/marijuana expense subtraction.
23. Miscellaneous subtractions (see instructions). **Describe:** _____

10.	00
11.	00
12.	00
13.	00
14.	00
15.	00
16.	00
17.	00
18.	00
19.	00
20.	00
21.	00
22.	00
23.	00

2023 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
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Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 25, 26, 27, or 28. Check box(es) 24C and/or 24G **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.**

FILER				SPOUSE			
A. Year of Birth (19xx)	B. Age as of 12-31-2023	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2023	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>

- | | | |
|--|-----|----|
| 25. Tier 2 Michigan Standard Deduction. Complete this line 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. Do not complete lines 26, 27 or 28 | 25. | 00 |
| 26. Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1957, and reached age 67 on or before December 31, 2023. Do not complete lines 25, 27 or 28 | 26. | 00 |
| 27. Retirement benefits. Enter amount from line 16, 17, 18 or 19 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884 | 27. | 00 |
| 28. Dividend/interest/capital gains deduction for taxpayers 78 years and older . This deduction is limited to \$13,712 on a single return or \$27,424 on a joint return, and must be reduced by any deduction for retirement benefits (see instructions)..... | 28. | 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.

29. **Subtotal.** Add lines 10 through 28 29. _____ 00
 30. **2023 Michigan NOL Deduction.** Enter amount from line 11 or 12 of Form 5674, *Michigan Net Operating Loss Deduction. Include Form 5674* 30. _____ 00
 31. **Total Subtractions.** Add lines 29 and 30. Enter here and on MI-1040, line 13..... 31. _____ 00

2023 MICHIGAN Homestead Property Tax Credit Claim MI-1040CR

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

Type or print in blue or black ink.

Attachment 05

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) — — — — — —				
Home Address (Number, Street, P.O. Box). If using a P.O. Box, you must complete line 45.							
City or Town		State	ZIP Code				
			4. School District Code (5 digits)				
5. Check the box(es) for which you or your spouse qualify (excluding dependents). If you qualify for both, see instructions. a. <input type="checkbox"/> Age 65 or older; or an unremarried spouse of a person who was 65 or older at the time of death. b. <input type="checkbox"/> Deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled.							
6. 2023 FILING STATUS: Check one. a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately (Include Form 5049)	7. 2023 RESIDENCY STATUS: Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident c. <input type="checkbox"/> Part-Year Resident *		*If you checked box "c," enter dates of Michigan residency in 2023. Enter dates as MM-DD-YYYY (Example: 04-15-2023). <table border="1"> <tr> <td>FROM: — — 2023</td> <td>TO: — — 2023</td> </tr> <tr> <td>FILER</td> <td>SPOUSE</td> </tr> </table>	FROM: — — 2023	TO: — — 2023	FILER	SPOUSE
FROM: — — 2023	TO: — — 2023						
FILER	SPOUSE						

8. Homestead Status Check here if the taxable value of your homestead includes unoccupied farmland classified as agricultural by your local assessor.9. **Homeowners:** Enter the 2023 **taxable value** of your homestead (see instructions). **If you did not check box 8 above and your taxable value is greater than \$154,400, STOP; you are not eligible.****Farmers:** enter the **taxable value** of your homestead, including eligible unoccupied farmland

9. — — 00
10. — — 00

10. Property taxes levied on your home for 2023 (see instructions) or amount from line 51, 56 and/or 57

10. — — 00

11. **Renters:** Enter rent you paid for 2023 from line 53 and/or 55

11. — — 00

12. Multiply line 11 by 23% (0.23).....

12. — — 00

13. **Total.** Add lines 10 and 12

13. — — 00

TOTAL HOUSEHOLD RESOURCES. If filing a joint return, include income from both spouses.**If married filing separately, you must include Form 5049.**

14. — — 00	21. — — 00
15. — — 00	22. — — 00
16. — — 00	23. — — 00
17. — — 00	24. — — 00
18. — — 00	25. — — 00
19. — — 00	26. — — 00
20. — — 00	27. — — 00
28. SUBTOTAL. Add lines 14 through 27 SUBTOTAL 28. — — 00	

—	—
---	---

29. Enter subtotal from line 28..... 29.

	00
--	----
30. Other adjustments (see instructions).
Describe:

30.	00
-----	----
31. Medical insurance/HMO premiums you paid for you and your family
(see instructions) 31.

	00
--	----
32. Add lines 30 and 31..... 32.

	00
--	----
33. **TOTAL HOUSEHOLD RESOURCES.** Subtract line 32 from line 29.
If more than \$67,300, STOP; you are not eligible for this credit. 33.

	00
--	----
34. Multiply line 33 by 3.2% (0.032) or by the percent in Table 2 (see instructions). If negative, enter "0". 34.

	00
--	----
35. Subtract line 34 from line 13 and enter the amount here. If line 34 is greater than line 13, enter "0"
and **STOP;** you are not eligible for this credit. 35.

	00
--	----

PART 1: ALLOWABLE COMPUTATION Complete one of the sections below, either A, B, or C (see instructions).

SECTION A: SENIOR CLAIMANTS (if you checked only box 5a)

36. Enter amount from line 35 36.

	00
--	----
37. Percentage from Table A (see instructions) that applies to the amount
on line 33 37.

	%
--	---
38. Multiply line 36 by line 37. Enter amount here and on line 42 (maximum \$1,700) 38.

	00
--	----

SECTION B: DISABLED CLAIMANTS (if you checked only box 5b, or both boxes 5a and 5b)

39. Enter amount from line 35 here and on line 42 (maximum \$1,700) 39.

	00
--	----

SECTION C: ALL OTHER CLAIMANTS (if you did not check box 5a or 5b)

40. Enter amount from line 35 40.

	00
--	----
41. Multiply amount on line 40 by 60% (0.60). Enter amount here and on line 42 (maximum \$1,700).... 41.

	00
--	----

PART 2: PROPERTY TAX CREDIT CALCULATION All filers must complete this section.

42. Enter amount from line 38, 39 or 41, or from Worksheet 4 (see instructions) for **FIP/MDHHS recipients**..... 42.

	00
--	----
43. Percentage from Table B (see instructions) that applies to the amount
on line 33 43.

	%
--	---
44. **PROPERTY TAX CREDIT.** Multiply amount on line 42 by percentage on line 43. Enter amount here
and if you file an MI-1040, carry this amount to MI-1040, line 25..... 44.

	00
--	----

NOTE: Seniors who pay rent (including rent paid to adult care facilities): Complete Worksheet 5 in the MI-1040 book and enter amount from worksheet on line 44 (maximum \$1,700).

Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and included.

PART 3: HOMEOWNERS WHO MOVED IN 2023. Report on lines 45 and 46 the addresses of the homesteads for which you are claiming a credit. **Homesteads with a taxable value greater than \$154,400 are not eligible for this credit.**

45. Address where you lived on December 31, 2023, if different than reported on line 1 (Number, Street, City, State, ZIP Code).	Taxable Value	00
46. Address of homestead sold (moved from) during 2023 (Number, Street, City, State, ZIP Code).	Taxable Value	00

Homeowners who moved during 2023, complete lines 47 through 51.

HOMESTEAD	
A. Moved Into	B. Moved From
	%
00	00
00	00
51.	00

47. Number of days occupied (total cannot be more than 365).....

48. Divide line 47 by 365 and enter percentage here

49. Property taxes levied for calendar year 2023

50. **Prorated property taxes.** Multiply line 49 by the percentages on line 48.....

51. **Taxes eligible for credit.** Add line 50, columns A and B. Enter here and on line 10..... 51. 00

PART 4: RENTERS

A	B	C	D	E
Address of Homestead You Rented (Number, Street, Apt. #, City, State, ZIP Code)	Landowner's Name and Address (City, State and ZIP Code)	# Months Rented	Monthly Rent	Total Rent Paid
			00	00
			00	00

53. Total rent you paid (not more than 12 months). Add total rent for each period. Enter here and on line 11..... 53. 00

PART 5: ALTERNATE HOUSING FACILITIES (see instructions)

54. If you lived in one of these types of facilities for all or part of 2023, check the appropriate box and see instructions.

a. Subsidized Housing: complete line 55. Enter result on line 11. b. Service Fee Housing: complete lines 55 and 56.

55. Enter the total rent you paid in 2023 while a resident of an Alternate Housing Facility. Do not include amounts paid on your behalf by a government agency 55. 00

56. If you checked box 54b, multiply line 55 by 10% (0.10) (see instructions). Enter here and on line 10.... 56. 00

57. **Special Housing:** If you lived in one of these types of facilities for all or part of 2023, check the appropriate box (see instructions).

a. Cooperative Housing b. Home for the Aged c. Nursing Home

d. Adult Foster Care Home e. Paid Room and Board

Enter your prorated share of taxes from the type of facility checked on line 57 here and on line 10..... 57. 00

58. Name and Address (including City, State and ZIP Code) of Housing Facility, Landowner, or Care Facility if you completed lines 54 through 57.

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete parts a, b and c.

a. Routing Transit Number

b. Account Number

c. Type of Account

1. Checking 2. Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2022, enter dates below.

ENTER DATE OF DEATH ONLY. Example: 04-15-2023 (MM-DD-YYYY)

Filer — —

Spouse — —

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Preparer's Name (print or type)

Filer's Signature

Date

Preparer's Signature

Spouse's Signature

Date

Preparer's Business Name, Address and Telephone Number

By checking this box, I authorize Treasury to discuss my return with my preparer.

If you are also filing Form MI-1040, include this form behind it. If not, mail this form to: Michigan Department of Treasury, Lansing, MI 48956

MICHIGAN Married Filing Separately and Divorced or Separated Claimants Schedule, Form 5049

Tax Year (YYYY)

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

PART 1: MARRIED FILING SEPARATELY AND SHARED A HOMESTEAD DURING THE YEAR

Skip to PART 3 if you are not including income from your spouse.

Enter dates as MM-DD-YYYY. (Example: 04-15-2023)

FROM:	TO:
— —	— —

1. Provide the dates you and your spouse shared a homestead during the tax year.

PART 2: INCOME BREAKDOWN

Include only the portion of your income in column A and your spouse's income in column B for the period of time the homestead was shared.

2. Wages, salaries, tips, sick, strike and SUB pay, etc.....
3. All interest and dividend income (including nontaxable interest).....
4. Net business income (including net farm income). If negative, enter "0".....
5. Net royalty or rent income. If negative, enter "0".....
6. Retirement, pension, annuity, and IRA benefits.....
7. Capital gains less capital losses.....
8. Alimony and other taxable income. Describe: _____
9. Social Security, SSI, and/or railroad retirement benefits.....
10. Child support and foster parent payments.....
11. Unemployment compensation.....
12. Gifts received or expenses paid on your behalf
13. Other nontaxable income. Describe: _____
14. Workers'/veterans' disability compensation/pension benefits.....
15. FIP and other MDHHS benefits (do not include food assistance).
16. Other adjustments. Describe: _____
17. Medical insurance/HMO premiums you paid for you and your family
18. **Total.** For each column, add lines 2 through 15 then subtract lines 16 and 17.....

A. Filer	B. Spouse
2. 00	00
3. 00	00
4. 00	00
5. 00	00
6. 00	00
7. 00	00
8. 00	00
9. 00	00
10. 00	00
11. 00	00
12. 00	00
13. 00	00
14. 00	00
15. 00	00
16. 00	00
17. 00	00
18. 00	00

PART 3: EXPLANATION (If you did not include income from your spouse, provide an explanation.)

--

Instructions for Married Filing Separately and Divorced or Separated Claimants Schedule (Form 5049)

This form is intended to assist you to correctly calculate total household resources for the *Homestead Property Tax Credit* (MI-1040CR or MI-1040CR-2) or *Home Heating Credit* (MI-1040CR-7) when married filing separately or divorced during the tax year.

Instructions for the income breakdown can be found in the following booklets: MI-1040, MI-1040CR-2 or MI-1040CR-7.

Example 1

Jackie and John are married filing separately and maintained separate homesteads all year. Jackie is filing for a Homestead Property Tax Credit. Since they did not share a homestead during the year she would not need to include John's income and would skip to Part 3 of Form 5049. She would complete the explanation box in Part 3 indicating that she maintained a separate homestead all year.

Example 2

Karl and Cathy separated on October 2, 2023. Cathy continued to live in the home and Karl moved to an apartment on October 2. They file federal and State returns as married filing separately.

- Cathy earned \$20,000 of wages evenly throughout the year.
- Karl earned \$25,000 of wages evenly throughout the year.
- They lived together for 274 days.

Step 1: Calculate the prorated total household resources for each spouse for the 274 days they lived together. Divide each spouse's total income by 365 days, then multiply that figure by 274.

$$\text{Cathy } (\$20,000/365) \times 274 = \$15,014$$

$$\text{Karl } (\$25,000/365) \times 274 = \$18,767$$

Karl's Form 5049

When completing Part 1, Karl would enter 01-01-2023 in the FROM box and enter 10-01-2023 in the TO box. He would continue to Part 2 and would enter his income for the period the homestead was shared on line 2 in column A, which would be \$18,767. He would enter Cathy's income for the period the homestead was shared on line 2 in column B, which would be \$15,014. Karl would total columns A and B on line 18.

Cathy's Form 5049

When completing Part 1, Cathy would enter 01-01-2023 in the FROM box and enter 10-01-2023 in the TO box. She would continue to Part 2 and would enter her income for the period the homestead was shared on line 2 in column A, which would be \$15,014. She would enter Karl's income for the period the homestead was shared on line 2 in column B, which would be \$18,767. Cathy would total columns A and B on line 18.

Step 2: Before continuing to their Homestead Property Tax Credit claims, Karl and Cathy would review the example under "Separated or Divorced in 2023" in the MI-1040 Instruction Book as well as *Michigan Homestead Property Tax Credits for Separated or Divorced Taxpayers* (Form 2105).

Example 3

Ron and Tabatha are married filing separately and shared a homestead for the entire year. The couple decides that Ron will claim the Homestead Property Tax Credit and Tabatha will not.

- Ron earned \$25,000 of wages for the year.
- Tabatha earned \$7,000 of wages for the year and \$500 of interest.

When completing Part 1 of Form 5049, Ron would enter 01-01-2023 in the FROM box and 12-31-2023 in the TO box.

In column A, Ron would enter \$25,000 on line 2, representing the income he earned while they shared a homestead (the entire year), and \$25,000 on line 18. In column B, he would report \$7,000 of Tabatha's wages on line 2 and \$500 of her interest on line 3, representing the income she earned while they shared a homestead (the entire year). Ron would total column B and enter \$7,500 on line 18. He would carry the amount from line 18, column B, to the "Other nontaxable income" line on his MI-1040CR with a description of "Form 5049." He would check the box for "Married filing separately" on his MI-1040CR.

2023 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

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) — — — — — —

4. 2023 RESIDENCY STATUS:

Check all that apply.

a. Nonresidentb. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2023*

*Dates of **Michigan** residency in 2023 (Enter dates as MM-DD-YYYY, Example: 04-15-2023)

	FILER	SPOUSE
FROM:	— — 2023	— — 2023
TO:	— — 2023	— — 2023

Income Allocation

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.)	00	00	00
6. Interest and dividends	00	00	00
7. Business and farm income (include U.S. Schedules C and F).....	00	00	00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797	00	00	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)....	00	00	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884).....	00	00	00
11. Other (see instructions)	00	00	00
12. Total income. Add lines 5 through 11.....	00	00	00
13. Enter the total adjustments from U.S. 1040 Describe: _____	00	00	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	00	00	00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f.....	15.	00
16. Enter Michigan source income from line 14, column B	16.	00
17. Enter total income from line 14, column A.....	17.	00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%).....	18.	%
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15.....	19.	00

Instructions for Schedule NR, Nonresident and Part-Year Resident Schedule

Nonresidents and part-year residents must pay income tax to Michigan on all income earned in Michigan or attributable to Michigan. The following definitions may help determine what income is attributable to Michigan (1) Allocate: To assign or distribute to one state. (2) Apportion: To divide or share between two or more states. (3) Attribute: To assign income by use of allocation and/or apportionment.

Business Income (Loss)

For Michigan's definition of business income and how to determine business income attributable to Michigan, see "Business Income (Loss)" section in the instructions.

Excess Business Loss Limitation

If you filed a U.S. Form 461 Limitation on Business Losses, complete a *Michigan Excess Business Loss MI-461* before completing this form. Income or loss reported on Form MI-461 should only be entered on this form according to Form MI-461 instructions. Do not report the same income or loss more than once on the Schedule NR.

Income Allocation

Each line in column A should equal the amount reported on your federal return to the extent included in AGI. Enter in column B the amount of income attributable to Michigan from column A. Column C is the remaining income not attributable to Michigan.

Line-by-Line Instructions

Line 5: Enter all wages, salaries, tips, etc. reported to you on Form W-2.

- **Column B:** Part-year residents enter all salaries and wages received for the period you were a Michigan resident plus any wages earned in Michigan while you were a nonresident. Nonresidents enter salaries and wages earned in Michigan. Non-qualified stock options earned in Michigan are allocated to Michigan.

Example: You reported \$50,000 in wages on your U.S. Form 1040. Of this, \$30,000 is taxable to Michigan. Enter \$50,000 in column A, \$30,000 in column B, and \$20,000 in column C.

Residents of Reciprocal States: Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin have reciprocal agreements with Michigan. Enter wages earned in Michigan while a resident of a reciprocal state in Column C.

Line 6: Enter interest and dividend income.

- **Column B:** Enter the total nonbusiness interest and dividend income you received while a Michigan resident. Enter business interest and dividend income attributable to Michigan.

Line 7: Enter income from U.S. *Schedules C* and *F*.

- **Column B:** Enter income attributable to Michigan.

Line 8: If all the income is solely allocated to Michigan, enter in column 8A and 8B the gains/losses from the U.S. *Schedule D* or U.S. Form 4797.

If you are allocating gains/losses to Michigan and another state, complete *Adjustments of Capital Gains and Losses* (Form MI-1040D) and/or *Adjustments of Gains and Losses From Sales of Business Property* (Form MI-4797). Enter in column B the amount allocated to Michigan from MI-1040D, column G, line 12 (gains), or line 13 (losses). MI-4797 filers, include in column B the amount allocated to Michigan from column E, line 18b.

Line 9: Enter income from the U.S. *Schedule E*.

- **Column B:** Enter income attributable to Michigan. Nonbusiness rents and royalties from real and tangible personal property located in Michigan are allocated to Michigan.

Line 10: Enter pensions, annuities, IRA distributions, taxable Social Security benefits, and income reported on Form 1099-R.

- **Column B:** Enter the income received while a Michigan resident and see Form 4884 and instructions regarding pensions, annuities, and IRA distributions.

Line 11: Enter other income subject to federal income tax, such as alimony, prizes, unemployment, state and local tax refunds, gambling winnings, or jury duty fees and identify the source. Except as noted below, this income is allocated to the state where you lived when you received it.

- **Column B:** Enter "other income" received while a Michigan resident. **Nonresidents must include Michigan lottery winnings won after December 31, 1996, and winnings from casinos or licensed horse tracks located in Michigan.**
- **Column C:** Allocate a federal net operating loss (NOL) deduction entirely to column C. Claim the available Michigan NOL deduction as a subtraction on the Michigan Schedule 1, line 30.

Line 13: Enter your total adjustments to income from U.S. Form 1040, *Schedule 1*.

- **Column B:** Enter the adjustments attributable to Michigan. Describe these adjustments on the line given or include a detailed schedule. Allocate or apportion the items listed below in the following ways:

- Contributions to IRAs, SEP, SIMPLE, and qualified plans are apportioned by the ratio of Michigan wages or self-employment income to total wages or self-employment income.
- The deduction for self-employment tax is apportioned by the ratio of self-employment income earned in Michigan to total self-employment income. Enter the amount of apportioned self-employment tax on the Michigan Schedule 1, line 2.
- The deduction for self-employed health insurance and penalty for early withdrawal are allocated to the state where you lived when it was paid.

Line 14: Subtract line 13 from line 12 and enter totals in each column. The amount in column A should equal MI-1040, line 10. If column C is greater than zero, enter it on Schedule 1, line 13. If column C is less than zero, enter it as a positive number on Schedule 1, line 4. Out-of-state losses cannot reduce Michigan taxable income.

Exemption Allowance

Use lines 15 through 19 to figure your prorated exemption allowance. NOTE: If one spouse was a full-year Michigan resident and the other a part-year or nonresident, and you are filing a joint return, complete Worksheet 6. Do not complete lines 15 through 18.

NOTE: Part-year residents of a renaissance zone must use Schedule NR to determine their subtraction. Enter total income in column A, income received as a nonresident of the zone in column B, and income received as a resident of the zone in column C. Enter the total from line 14, column C on Schedule 1, line 15. Full-year Michigan residents should not prorate their exemption allowance.

2023 MICHIGAN Pension Schedule (Form 4884)

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

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.**

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) — — —
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: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)
6a. <input type="checkbox"/> Check here if you received qualified retirement benefits earned from service by a fire, police, or county corrections retiree (see instructions to determine if you qualify).	
6b. <input type="checkbox"/> Check here if you were born after January 1, 1957, 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, or are otherwise claiming the retirement and pension benefits subtraction based on your deceased spouse's year of birth, complete lines 7a through 7d.

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.		

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

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 \$61,518 if single or \$123,036 if filing jointly
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
11. Subtotal. Subtract line 10 from line 9. If line 10 is greater than line 9, enter “0”
12. Enter total **public** retirement and pension benefits, including public benefits received from a deceased spouse who died prior to 2023.....
13. Subtotal. Subtract line 12 from line 11. If line 12 is greater than line 11, enter “0”
14. Enter total **private** retirement and pension benefits, including private benefits received from a deceased spouse who died prior to 2023.....
15. Enter the smaller of lines 13 or 14.....
16. **Total Retirement and Pension Benefits Subtraction.** Add lines 12 and 15. Carry this amount to Schedule 1, line 27

9.	00
10.	00
11.	00
12.	00
13.	00
14.	00
15.	00
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 2023 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 24C and/or 24G 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 27

17.	00
-----	----

SECTION C:

18. **Total Retirement and Pension Benefits Subtraction.** If you checked box 24C and/or 24G on Schedule 1 and the older of you or your spouse was born after December 31, 1958 but before January 2, 1962, 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 27

18.	00
-----	----

SECTION D:

19. **Total Retirement and Pension Benefits Subtraction.** Enter total retirement and pension benefits you received (maximum \$15,380 if single or \$30,759 if filing jointly). If you have military or railroad retirement benefits reported on Schedule 1, line 11, see instructions. Carry this amount to Schedule 1, line 27

19.	00
-----	----

2023 MICHIGAN Pension Continuation Schedule

INSTRUCTIONS: Complete this form if you have income from more than eight (8) retirement and pension benefits. This is a continuation of the *Michigan Pension Schedule* (Form 4884), Part 3, line 8. Do not enter Social Security, military or railroad retirement benefits here (see Schedule 1).

Type or print in blue or black ink.

Attachment 24

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)
			— —

4. Retirement and pension benefits. List all additional benefits that apply for filer (and spouse if filing jointly) including benefits from a deceased spouse.

You must also include a completed MI-1040, Schedule 1 and Form 4884 when filing this form.

2023 MICHIGAN Voluntary Contributions and Anatomical Gift Donor Registry Schedule

Type or print in blue or black ink.

Attachment 18

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) — — —
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789) — — —

Voluntary Contributions

Use this schedule to make a donation from your refund to any of the organizations listed below. If you are not receiving a refund, your donation will increase your tax due. Check the box associated with the dollar amount you wish to contribute in columns A or B or enter a specific dollar amount greater than \$10 in the space provided in column C. Enter the total of your contribution for each line in column D. For detailed descriptions of each fund, see the reverse side of this form. **This form must be included with your MI-1040 to ensure your contributions are properly credited to the designated fund(s).**

	A.	B.	C. Other Amount (greater than \$10)	D. Total Contribution
1. American Red Cross Michigan Fund.....	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ 00	1. 00
2. Animal Welfare Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ 00	2. 00
3. Children Trust Michigan - Prevent Child Abuse Michigan	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ 00	3. 00
4. Military Family Relief Fund	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ 00	4. 00
5. United Way Fund.....	<input type="checkbox"/> \$5	<input type="checkbox"/> \$10	\$ 00	5. 00
6. Add column D, lines 1 through 5. Enter total of column D here and carry amount to your MI-1040, line 21.....				6. 00

Anatomical Gift Donor Registry Schedule

An individual taxpayer willing to participate in the anatomical gift donor registry must complete this schedule and **submit it with the taxpayer's state income tax return (MI-1040)**. Treasury will forward the information to the Michigan Department of State to be added to the registry. More information regarding this program is included in the instructions.

Please indicate below if the filer and/or spouse is willing, under the Michigan Public Health Code, to participate in the anatomical gift donor registry program and make an anatomical gift in the event of death.

Filer's Date of Birth (mm-dd-yyyy)
— — —

a. Check here if the filer is willing to participate in the anatomical gift donor registry.....

Spouse's Date of Birth (mm-dd-yyyy)
— — —

b. Check here if the spouse is willing to participate in the anatomical gift donor registry.....

Instructions for Form 4642, *Voluntary Contributions and Anatomical Gift Donor Registry Schedule*

Voluntary Contributions

Michigan taxpayers can contribute \$5, \$10, or more to any of the following funds on the *Voluntary Contributions and Anatomical Gift Donor Registry Schedule* (Form 4642). **Contributions to these funds will increase your tax liability or reduce your refund.**

American Red Cross Michigan Fund

The American Red Cross is always there for you and your community, helping to alleviate suffering caused by disasters big and small. The Red Cross shelters, and provides emotional support to Michigan residents and beyond; supplies about 40 percent of the nation's blood; teaches skills that save lives; provides international humanitarian aid; and supports military members and their families. By mobilizing the power of volunteers and the generosity of donors, the Red Cross responds to more than 60,000 disasters annually. In Michigan, last year more than 6,000 volunteers logged more than 200,000 hours assisting others. On average 91 cents of every dollar the Red Cross spends is invested in humanitarian services.

Animal Welfare Fund

The outside world can be a harsh, scary place for homeless pets. And throughout Michigan, small towns and big cities alike struggle to find the resources they need to provide medical care to the animals they rescue. Through the Animal Welfare Fund, the Michigan Department of Agriculture and Rural Development provides grants to Michigan's registered animal shelters for spay/neuter and care programs for shelter dogs and cats up for adoption. Grants also help support many local anti-cruelty and animal care programs around the state. Shelters also use grant monies from your generous donations to help care for animals seized as part of animal cruelty and hoarding cases.

Children Trust Michigan - Prevent Child Abuse Michigan

We help our prevention partners share supportive resources with their community. These resources help prevent child abuse and neglect. Your support has funded nearly 22,000 community education sessions alone. This means over 176,000 Michigan children were helped. We help with countless programs within each community across the state. Our partners are ensuring that our Michigan children grow up in a safe, nurturing environment, allowing them to reach their full potential. Through your generosity over the years, we now reach all 83 counties with over 100 programs. Each checked box here has a significant impact on our mission. Thank you.

Military Family Relief Fund

The Military Family Relief Fund provides grants to qualifying families of military members in either the Michigan National Guard or Reserves who are called to active duty as a result of the national response to the September 11, 2001 terrorist attacks or a national emergency.

United Way Fund

United Way fights for the health, education, and financial stability of every person in every community. By contributing to the United Way Fund, you're insuring that your dollars stay local and work to improve the lives of individuals and families in your community by providing for basic needs, including, but not limited to, food, clothing, and shelter. United Way's greatest strength is understanding the needs of local communities – but we're more than just a fundraiser. We mobilize thousands of volunteers, donors, and advocates across your community and the State of Michigan to help change lives through service, collaboration, and impact. Come join us and help Michigan Live United.

Anatomical Gift Donor Registry Schedule

Registering as an organ donor is an important step for anyone who decides to help others through the gift of organ, eye, and tissue donation. Anyone is a potential organ donor regardless of age or medical conditions. An organ donor can save up to eight lives and a tissue donor can heal up to 125 people. As an organ donor, your gift will be used to help others through transplantation, therapy, research and/or education. After registering, you will receive a donor heart sticker for your Michigan driver's license or state ID.

The Michigan Organ Donor Registry is a confidential database of residents who wish to be organ, eye, and tissue donors after death. Individuals who are already on the registry do not need to complete the donor registry schedule. To remove your name, contact the Michigan Department of State at www.michigan.gov/sos.

For more information, contact the Gift of Life Michigan at 1-866-500-5801 or www.giftoflifemichigan.org or 3861 Research Park Drive, Ann Arbor, MI 48108.

Note: Treasury does not maintain a record of any individual's registry status.

MICHIGAN Amended Return Explanation of Changes

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

Tax Year (YYYY)

Instructions: When the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040), you must include the *Amended Return Explanation of Changes* (Schedule AMD) and all applicable schedules and supporting documentation for a complete filing. If the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.

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) — — —
4. Adjusted Gross Income (AGI) from original Michigan return		5. AGI from amended Michigan return	

REASONS FOR AMENDING

6. Listed below are common reasons for amending your Michigan individual income tax return, credit claims and schedules. Check all boxes that apply. You must also provide an explanation of the reason for amending your return in the Explanation of Changes box below. See page 2 regarding supporting documentation to include in the amended return filing.

- a. Federal Audit and/or Other Federal Adjustments (include a copy of the IRS audit report, notice or other documents)
- b. Filing Status
- c. AGI (include federal amended return)
- d. Additions (include Schedule 1)
- e. Subtractions (include Schedule 1)
- f. Retirement Benefits Subtractions (include Form 4884)
- g. Number of Dependents or Exemptions
- h. Credit for Income Tax Imposed by Government Units Outside Michigan (include copies of other state return(s))
- i. Michigan Withholding (include Schedule W)
- j. Net Operating Loss Carryforward
Note: For carryback, see instructions
- k. Homestead Property Tax Credit (include MI-1040CR)
- l. Homestead Property Tax Credit for Veterans and Blind People (include MI-1040CR-2)
- m. Farmland Preservation Tax Credit (include MI-1040CR-5 and Schedule CR-5)
- n. Other (provide detail in Explanation of Changes box below)

DEPENDENT CHART

7. Complete only if amending to change the number of dependents. List your eligible dependents below and answer all questions for each. An eligible dependent is a qualifying child or qualifying relative under federal law. Include a separate sheet if necessary.

A Name	B Full Social Security Number	C Relationship	D Age	E Enter "X" if this person is a qualifying child or qualifying relative under federal law.	F Enter "X" if the dependent filed a federal return.	G Enter "X" if the dependent lived with you more than 6 months during the year.	H Enter "X" if this dependent was claimed on your original return.

EXPLANATION OF CHANGES

8. Use the space provided below to explain all reasons for amending your Michigan return. Identify the line(s) from the MI-1040 and/or supporting forms that have changed. **Include all applicable schedules and supporting documentation to submit a complete filing. If a complete explanation and the necessary documentation is not provided, the processing of your return may be delayed or your return may be denied.**

Instructions for Schedule AMD, Amended Return Explanation of Changes

General Instructions

Use this form to explain changes made to your individual income tax returns, credit claims and schedules. Visit www.michigan.gov/taxes to locate tax forms.

When to File an Amended Return:

File an amended return only after your original return or claim has been filed and completed processing. If you are claiming a refund on your amended return, you must file it within four years of the due date of your original return. For example, if you wish to amend a 2023 return, the amended return must be postmarked by April 15, 2028.

Supporting Documentation

To avoid processing delays, if the change to your income tax return is due to a change on your Michigan or federal schedules, include a copy of the corrected schedule(s) with your amended return. Include all applicable supporting documentation to substantiate the change. This may reduce the need for Treasury to contact you for additional information. Applicable supporting forms, schedules and documentation of the change(s) include, but are not limited to:

- Forms or documentation corresponding to the box(es) checked on page 1 of Schedule AMD
- Copies of the Internal Revenue Service (IRS) audit report, notice, federal transcripts or other supporting documents
- Copies of your amended federal return and schedules
- Copies of other state return(s)
- Copies of your original or corrected W-2(s), 1099(s), and/or U.S. Schedule K-1(s)
- Copies of your property tax statement(s) and/or lease agreement(s).

If amending to correct your Michigan flow-through entity tax credit, include a copy of the *Schedule K-1* with any of the following received from the flow-through entity: *Schedule K-1 notes*, *Michigan Flow-through Entity Tax Information for Direct Members* report, *Indirect Share of Michigan Flow-through Entity Tax Information for Direct Members* report, or the same information in any other format.

To Amend Credit Claims

Use this form when the Amended Return box is checked on the *Michigan Individual Income Tax Return* (MI-1040) and you are amending the following credit claims:

- *Michigan Historic Preservation Tax Credit* (include a corrected Form 3581)
- *Small Business Investment Tax Credit* (include a Michigan Strategic Fund certificate)
- *Farmland Preservation Tax Credit Claim* (include a corrected MI-1040CR-5 and Schedule CR-5).

If you are amending the following credits and have no adjustments to your MI-1040, check the Amended Return box at the top of each credit claim; do not file a new MI-1040 or the Schedule AMD:

- *Michigan Homestead Property Tax Credit Claim* (MI-1040CR)
- *Michigan Homestead Property Tax Credit Claim for Veterans and Blind People* (MI-1040CR-2)
- *Michigan Home Heating Credit Claim* (MI-1040CR-7). **NOTE:** An amended MI-1040CR-7 claim requesting an additional refund will not be accepted after September 30 following the year of the claim.

Amending for a Net Operating Loss Carryback

For tax years 2018 through 2020, to carryback a Michigan net operating loss, see *Michigan Net Operating Loss Carryback Refund Request* (Form 5603-CARES Act). For tax years 2021 and after, to carryback a farming loss, see *Michigan Farming Loss Carryback Refund Request* (Form 5603).

Example 1

John and June file their MI-1040. After filing, they received a corrected W-2 form which showed an increase in Michigan withholding. To amend, John and June complete a new MI-1040 with the corrected withholding amount and check the Amended Return box at the top of page 1. They also complete a Schedule AMD by checking box 6i to indicate the reason for amending and writing "Corrected W-2 received after filing original return" in the Explanation of Changes box on line 8. When filing their amended return, John and June must include the *Michigan Schedule W* with their MI-1040. They must also provide a copy of the corrected W-2 as applicable supporting documentation for the change.

Example 2

Albert files his MI-1040 with an MI-1040CR. After filing, Albert realizes the property taxes levied on his original claim were under reported. Albert only needs to amend the MI-1040CR. To amend, Albert completes a new MI-1040CR with the correct amount of property taxes levied and checks the Amended Return box at the top of page 1. Albert does not need to complete a new MI-1040 or the Schedule AMD; neither are needed to amend only a credit claim. When filing the amended credit claim, Albert includes copies of his 2023 summer and 2023 winter property tax statements as applicable supporting documentation.

TABLE 3 - FEDERAL SCHEDULES

If you file any of the following schedules or forms with your federal return you must include a copy with your Michigan income tax return:

Schedule 1	Additional Income and Adjustments to Income
Schedule 2	Additional Taxes
Schedule 3	Additional Credits and Payments
Schedule A	Itemized Deductions
Schedule B	Interest and Dividend Income (if over \$5,000)
Schedule C	Profit or Loss From Business
Schedules D and 4797.....	Capital and Ordinary Gains and Losses
Schedule E	Supplemental Income and Loss
Schedule F	Profit or Loss from Farming
Schedule R.....	Credit for the Elderly or Disabled
Form 1040NR.....	Nonresident Alien Income Tax Return
Form 2555	Foreign Earned Income
Form 3903	Moving Expenses
Form 4868	Application for Automatic Extension of Time to File U.S. Individual Income Tax Returns
Form 6198	At-Risk Limitations
Form 8829	Expenses for Business Use of Your Home
Form 461	Limitation on Business Losses

If you have income or losses attributable to other states, you must include all relevant federal schedules and supporting statements listed above. Include *Schedule K-1s* which support your federal *Schedules B, D, E and 4797*. The type, source and location of the income or loss must be identified. For assistance conveying this information to Treasury, refer to the "Business, Rental & Royalty Activity Worksheet" and the instructions available on Treasury's website. If you do not include the federal schedules and supporting statements, processing of your return may be delayed or your credit/subtraction may be denied.

WORKSHEET 6 - EXEMPTION ALLOWANCE FOR SCHEDULE NR

When One Spouse Is a Full-Year Resident and the other a Part-Year or Nonresident

Computing Amount of Exemption for Part-Year or Nonresident Income

1. Michigan source income from Schedule NR, line 14, column B for spouse who is
NOT a full-year resident 1.
2. Total Income from Schedule NR, line 14, column A for spouse who is NOT a full-year resident 2.
3. Divide line 1 by line 2 and enter percentage here 3. %
4. Michigan personal exemption allowance 4. **\$5,400**
5. Number of spouse's special exemptions from MI-1040, line 9b _____ x \$3,100 5.
6. Number of spouse's qualified disabled veteran exemption from MI-1040, line 9c _____ x \$400 6.
7. Number of spouse's Certificates of Stillbirth from MDHHS from MI-1040, line 9d _____ x 5,400 ... 7.
8. Add lines 4, 5, 6 and 7 8.
9. Multiply line 8 by the percentage on line 3 9.

Computing Amount of Prorated Exemption Amount for Dependents

10. Amount from Schedule NR, line 14 column B 10.
11. Amount from Schedule NR, line 14 column A 11.
12. Divide line 10 by line 11 and enter percentage here 12. %
13. Multiply line 12 by exemption allowance of \$5,400 13.
14. Multiply line 13 by the number of dependents claimed 14.
15. Multiply line 12 by the number of dependents claimed who are qualified disabled veterans
(from MI-1040, line 9c) _____ x \$400 15.
16. Multiply line 12 by the number of dependents claimed with special exemptions
from MI-1040, line 9b _____ x \$3,100 16.

Computing Amount of Exemption for Michigan Resident Spouse

17. Resident spouse's personal exemption allowance 17. **\$5,400**
18. Number of resident spouse's special exemptions from MI-1040, line 9b _____ x \$3,100 18.
19. Number of resident spouse's qualified disabled veteran exemption from MI-1040,
line 9c _____ x \$400 19.
20. Number of resident spouse's Certificates of Stillbirth from MDHHS from MI-1040,
line 9d _____ x \$5,400 20.
21. Add lines 17, 18, 19 and 20 21.
22. Add lines 9, 14, 15, 16, and 21 and carry to Schedule NR, line 19 22.

School District Code List (See MI-1040 or MI-1040CR, line 4.)

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the county or city name in parentheses helps you choose the right district. **Residents**, choose the code for the district where you lived on December 31, 2023. Call your local assessor or treasurer if you do not know your school district name. **Nonresidents**, enter “10000” in the school district code box.

31020	Adams Twp.	11340	Bridgeman	76090	Deckerville	23060	Grand Ledge
46020	Addison	47010	Brighton	08010	Delton-Kellogg	41010	Grand Rapids
46010	Adrian	17140	Brimley	17050	DeTour	41130	Grandville
58020	Airport	46050	Britton Deerfield	82010	Detroit	62050	Grant
79010	Akron-Fairgrove	12020	Bronson	19010	DeWitt	42030	Grant Twp.
24030	Alanson	76060	Brown City	81050	Dexter	38050	Grass Lake
05010	Alba	11310	Buchanan	31100	Dollar Bay-Tamarack City	59070	Greenville
13010	Albion	28035	Buckley	14020	Dowagiac Union	82300	Grosse Ile Twp.
01010	Alcona	56020	Bullock Creek	44050	Dryden	82055	Grosse Pointe
74030	Algona	75020	Burr Oak	58050	Dundee	39065	Gull Lake
03030	Allegan	02020	Burt Twp.	78030	Durand	52040	Gwinn
82020	Allen Park	78020	Byron	74050	East China	11670	Hagar Twp.
70040	Allendale	41040	Byron Center	41090	East Grand Rapids	35020	Hale
29010	Alma	83010	Cadillac	38090	East Jackson	03100	Hamilton
44020	Almont	41050	Caledonia	15060	East Jordan	82060	Hamtramck
04010	Alpena	31030	Calumet	33010	East Lansing	31010	Hancock
50040	Anchor Bay	30010	Camden-Frontier	34340	Easton Twp.	38100	Hanover-Horton
81010	Ann Arbor	74040	Capac	50020	Eastpointe Community	32060	Harbor Beach
50050	Armeda	25080	Carman-Ainsworth	23050	Eaton Rapids	24020	Harbor Springs
07010	Arvon Twp.	55010	Carney-Nadeau	11250	Eau Claire	13070	Harper Creek
29020	Ashley	79020	Caro	82250	Ecorse	82320	Harper Woods
13050	Athens	73030	Carrollton	14030	Edwardsburg	18060	Harrison
25130	Atherton	59020	Carson City-Crystal	05060	Elk Rapids	64040	Hart
60010	Atlanta	76070	Carsonville-Pt. Sanilac	32050	Elkton-Pigeon-Bay Port Laker	80120	Hartford
06020	Au Gres-Sims	32030	Caseville	05065	Ellsworth	47060	Hartland
02010	AuTrain-Onota	79030	Cass City	31070	Elm River Twp.	33060	Haslett
63070	Avondale	14010	Cassopolis	49055	Engadine	08030	Hastings
32010	Bad Axe	41070	Cedar Springs	21010	Escanaba	63130	Hazel Park
43040	Baldwin	50010	Center Line	09050	Essexville-Hampton	73210	Hemlock
80020	Bangor (Van Buren)	05035	Central Lake	67020	Evert	62060	Hesperia
80240	Bangor Twp.	59125	Central Montcalm	66045	Ewen-Trout Creek	82070	Highland Park
09030	Bangor Twp. (Bay)	75030	Centreville	40060	Excelsior	60020	Hillman
07020	Baraga	15050	Charlevoix	68030	Fairview	30020	Hillsdale
21090	Bark River-Harris	23030	Charlotte	63200	Farmington	70020	Holland
19100	Bath	31050	Chassell Twp.	18020	Farwell	63210	Holly
13020	Battle Creek	16015	Cheboygan	03050	Fennville	33070	Holt
09010	Bay City	81040	Chelsea	25100	Fenton	61120	Holton
37040	Beal City	73110	Chesaning Union	63020	Ferndale	13080	Homer
51020	Bear Lake	54025	Chippewa Hills	50090	Fitzgerald	03070	Hopkins
15010	Beaver Island	50080	Chippewa Valley	82180	Flat Rock	72020	Houghton Lake
26010	Beaverton	32040	Church	25010	Flint	31110	Houghton-Portage Twp.
58030	Bedford	18010	Clare	25120	Flushing	47070	Howell
25240	Beecher	63090	Clarenceville	40020	Forest Area	46080	Hudson
34080	Belding	63190	Clarkston	41110	Forest Hills	70190	Hudsonville
05040	Bellaire	63270	Clawson	36015	Forest Park	82340	Huron
23010	Bellevue	39020	Climax-Scotts	19070	Fowler	63220	Huron Valley
25060	Bendle	46060	Clinton	47030	Fowlerville	58070	Ida
25230	Bentley	50070	Clintondale	73190	Frankenmuth	44060	Imlay City
11010	Benton Harbor	25150	Clio	10025	Frankfort-Elberta	82080	Inkster
10015	Benzie County Central	12010	Coldwater	50100	Fraser	16050	Inland Lakes
63050	Berkley	56030	Coleman	73200	Freeland	34010	Ionia
34140	Berlin Twp.	32260	Cifax Twp.	62040	Fremont	34360	Ionia Twp.
11240	Berrien Springs	11330	Coloma	61080	Fruitport	22010	Iron Mountain
27010	Bessemer	75040	Colon	29050	Fulton	27020	Ironwood
21065	Big Bay De Noc	38040	Columbia	39050	Galesburg-Augusta	52180	Ishpeming
62470	Big Jackson	39030	Comstock	82050	Garden City	29060	Ithaca
54010	Big Rapids	41080	Comstock Park	69020	Gaylord	38170	Jackson
73170	Birch Run	38080	Concord	25070	Genesee	58080	Jefferson (Monroe)
63010	Birmingham	75050	Constantine	82290	Gibraltar	70175	Jenison
46040	Blissfield	70120	Coopersville	21025	Gladstone	69030	Johannesburg-Lewiston
63080	Bloomfield Hills	78100	Corunna	26040	Gladwin	30030	Jonesville
80090	Bloomingdale	80040	Covert	45010	Glen Lake		
49020	Bois Blanc Pines	20015	Crawford AuSable	03440	Glenn		
15020	Boyne City	82230	Crestwood	80110	Gobles		
15030	Boyne Falls	76080	Croswell-Lexington	41120	Godfrey-Lee		
63180	Brandon	33040	Dansville	41020	Godwin Heights		
11210	Brandywine	25140	Davison	25050	Goodrich		
29040	Breckenridge	82030	Dearborn	25030	Grand Blanc		
22030	Breitung Twp.	82040	Dearborn Heights	70010	Grand Haven		
73180	Bridgeport-SpaULDING	80050	Decatur				

39010	Kalamazoo	61060	Mona Shores	61210	Ravenna	38020	Vandercook Lake
51045	Kaleva Norman Dickson	58010	Monroe	30070	Reading	79150	Vassar
40040	Kalkaska	59045	Montabella	82110	Redford Union	32650	Verona Twp.
25110	Kearsley	61180	Montague	67060	Reed City	59150	Vestaburg
41140	Kelloggsville	25260	Montrose	79110	Reese	39170	Vicksburg
41145	Kenowa Hills	49070	Moran Twp.	61220	Reeths-Puffer	27070	Wakefield-Marenisco
41150	Kent City	46100	Morenci	52110	Republic-Michigamme	30080	Waldron
41160	Kentwood	54040	Morley Stanwood	50180	Richmond	64090	Walkerville
28090	Kingsley	78060	Morrice	82120	River Rouge	63290	Walled Lake
79080	Kingston	50160	Mt. Clemens	11033	River Valley	50230	Warren
07040	L'Anse	25040	Mt. Morris	82400	Riverview	50240	Warren Woods
50140	L'Anse Creuse	37010	Mt. Pleasant	63260	Rochester	63300	Waterford
78040	Laingsburg	02070	Munising	41210	Rockford	27080	Watersmeet Twp.
57020	Lake City	61010	Muskegon	71080	Rogers City	11320	Watervliet
25200	Lake Fenton	61020	Muskegon Heights	50190	Romeo	33215	Waverly
31130	Lake Linden-Hubbell	38130	Napoleon	82130	Romulus	03040	Wayland Union
63230	Lake Orion	52090	Negaunee	72010	Roscommon	82160	Wayne-Westland
50120	Lake Shore (Macomb)	11200	New Buffalo	50030	Roseville	33220	Webberville
11030	Lakeshore (Berrien)	50170	New Haven	63040	Royal Oak	52160	Wells Twp.
13090	Lakeview (Calhoun)	78070	New Lothrop	17110	Rudyard	63160	West Bloomfield
50130	Lakeview (Macomb)	62070	Newaygo	73010	Saginaw City	65045	West Branch-Rose City
59090	Lakeview (Montcalm)	52015	N.I.C.E. (Ishpeming)	73040	Saginaw Twp.	36025	West Iron County
25280	LakeVille	11300	Niles	81120	Saline	70070	West Ottawa
34090	Lakewood	30050	North Adams-Jerome	46130	Sand Creek	38010	Western
63280	Lamphere	44090	North Branch	76210	Sandusky	82240	Westwood
33202	Lansing	55115	North Central	34120	Saranac	25210	Westwood Heights
44010	Lapeer	22045	North Dickinson	03080	Saugatuck	62090	White Cloud
80130	Lawrence	32080	North Huron	17010	Sault Ste. Marie	75070	White Pigeon
80140	Lawton	61230	North Muskegon	39160	Schoolcraft	17160	Whitefish Twp.
45020	Leland	45040	Northport	64080	Shelby	58110	Whiteford
49040	Les Cheneaux	41025	Northview	37060	Shepherd	61240	Whitehall
33100	Leslie	82390	Northville	32610	Sigel Twp. 3 (Adams)	81140	Whitmore Lake
81070	Lincoln	38140	Northwest	32620	Sigel Twp. 4 (Eccles)	35040	Whittemore-Prescott
82090	Lincoln Park	22025	Norway-Vulcan	11830	Sodus Twp.	33230	Williamston
25250	Linden	75100	Nottawa	80010	South Haven	81150	Willow Run
30040	Litchfield	63100	Novi	50200	South Lake	16100	Wolverine
82095	Livonia	63250	Oak Park	63240	South Lyon	82365	Woodhaven-Brownstown
41170	Lowell	61065	Oakridge	82140	South Redford	82170	Wyandotte
53040	Ludington	33170	Okemos	63060	Southfield	41026	Wyoming
49110	Mackinac Island	23080	Olivet	82405	Southgate	74130	Yale
16070	Mackinaw City	71050	Onaway	41240	Sparta	81020	Ypsilanti
46090	Madison (Lenawee)	23490	Oneida Twp.	70300	Spring Lake	70350	Zeeland
63140	Madison (Oakland)	51060	Onekama	38150	Springport		
05070	Mancelona	46110	Onsted	73240	St. Charles		
81080	Manchester	66050	Ontonagon	49010	St. Ignace		
51070	Manistee	61190	Orchard View	19140	St. Johns		
77010	Manistique	35010	Oscoda	11020	St. Joseph		
83060	Manton	03020	Otsego	29100	St. Louis		
23065	Maple Valley	19120	Ovid-Elsie	06050	Standish-Sterling		
13095	Mar Lee	32090	Owendale-Gagetown	31140	Stanton Twp.		
14050	Marcellus	78110	Oswoos	55120	Stephenson		
67050	Marion	63110	Oxford	33200	Stockbridge		
76140	Marlette	39130	Parchment	75010	Sturgis		
52170	Marquette	80160	Paw Paw	58100	Summerfield		
13110	Marshall	76180	Peck	02080	Superior Central		
03060	Martin	24040	Pellston	45050	Suttons Bay		
74100	Marysville	13120	Penfield	73255	Swan Valley		
33130	Mason (Ingham)	64070	Pentwater	25180	Swartz Creek		
58090	Mason (Monroe)	78080	Perry	48040	Tahquamenon		
53010	Mason County Central	24070	Petoskey	35030	Tawas		
53020	Mason County Eastern	19125	Pewamo-Westphalia	82150	Taylor		
80150	Mattawan	17090	Pickford	46140	Tecumseh		
79090	Mayville	47080	Pinckney	13130	Tekonsha		
57030	McBain	09090	Pinconning	08050	Thornapple Kellogg		
82045	Melvindale-North Allen Park	67055	Pine River	75080	Three Rivers		
74120	Memphis	30060	Pittsford	28010	Traverse City		
75060	Mendon	03010	Plainwell	82155	Trenton		
55100	Menominee	82100	Plymouth-Canton	59080	Tri County		
56050	Meridian	63030	Pontiac	63150	Troy		
73230	Merrill	74010	Port Huron	32170	Ugly		
83070	Mesick	39140	Portage	13135	Union City		
38120	Michigan Center	34110	Portland	79145	Unionville-Sebewaing		
21135	Mid Peninsula	71060	Posen	50210	Utica		
56010	Midland	23090	Potterville				
81100	Milan	52100	Powell Twp.				
79100	Millington	12040	Quincy				
68010	Mio-AuSable	21060	Rapid River				
				82430	Van Buren		
				50220	Van Dyke		
				69040	Vanderbilt		

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Summary of Income Tax Credits, Additions, and Subtractions

Below is a summary of income tax credits, additions, and subtractions available to taxpayers. Detailed information for each is provided on the page number indicated below.

Credits

The following refundable credits may be claimed on your MI-1040. The line reference follows the credit listed below.

<u>MI-1040 - Nonrefundable Credits</u>	<u>Page</u>
--	-------------

Taxes paid to government units outside Michigan (18).....	10
Historic Preservation Tax Credit (19)	11
<u>MI-1040 - Refundable Credits</u>	<u>Page</u>
Homestead Property Tax Credit (25)	25
Farmland Preservation Tax Credit (26)	11
Earned Income Tax Credit (27).....	11
Historic Preservation Tax Credit (28)	11
Flow-through Entity Tax Credit (29)	11

The following credit is claimed on your MI-1040CR-7 Home Heating Credit Claim form.

Home Heating Credit..... See MI-1040CR-7 Instruction Booklet

Additions

The following additions are claimed on your Schedule 1; total additions are carried forward to your MI-1040, line 11. The Schedule 1 line reference follows the addition listed below.

<u>Page</u>

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Deduction taken on your federal return for self-employment tax or other taxes on or measured by income (2)	13
Capital gains from the Michigan column of the MI-1040D or MI-4797 (3)	13
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Net loss from the federal column of your Michigan MI-1040D or MI-4797 (5).....	13
Gross expenses from Michigan oil and gas activity and nonferrous metallic minerals extraction (6).....	13
Net operating loss deduction used to reduce AGI (7).....	13
Money withdrawn in the tax year from a Michigan Education Savings Program (MESP) account if the withdrawal was not a qualified withdrawal as provided in the MESP Act (8)	13
Refund received from a Michigan Education Trust (MET) contract (8)	13

Subtractions

The following subtractions are claimed on your Schedule 1; total subtractions are carried forward to your MI-1040, line 13. The Schedule 1 line reference follows the subtraction listed below.

<u>Page</u>

Income from U.S. government obligations (Series EE Bonds, Treasury notes, etc.) (10)	14
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Charitable contributions to MET programs (18).....	15
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Financial Information for Fiscal Year 2022

This information is intended to provide an overview and broad perspective of the State's financial operations. These figures were derived from the latest *Michigan Annual Comprehensive Financial Report* for the fiscal year ended September 30, 2022.

State Revenues and Financing Sources

(Millions of Dollars)

<u>Financing Source</u>	<u>Amount</u>	<u>%</u>
Other Revenue & Taxes	\$ 41,834.5	51.8%
Income Tax	14,941.3	18.5%
Sales and Use Taxes	12,880.7	15.9%
Motor Vehicle & Fuel Taxes	2,836.0	3.5%
State Education Tax	3,001.2	3.7%
Business, Corporate and Ins. Taxes	2,514.0	3.1%
Lottery Profits	1,639.2	2.0%
Tobacco & Liquor Taxes	<u>1,188.2</u>	<u>1.5%</u>
Total	<u>\$80,835.1</u>	<u>100.0%</u>

State Expenditures and Financing Uses

(Millions of Dollars)

<u>Financing Use</u>	<u>Amount</u>	<u>%</u>
General Government	\$ 2,859.2	4.0%
Education	22,137.4	31.2%
Health and Human Services	31,437.1	44.4%
Public Safety & Corrections	2,692.8	3.8%
Conservation, Labor, Commerce &		
Environmental Reg.	3,938.1	5.5%
Transportation	5,029.6	7.1%
Tax Credits	908.8	1.3%
Intergovernmental-Revenue Sharing	1,607.9	2.3%
Interest on long-term debt	<u>265.8</u>	<u>0.4%</u>
Total	<u>\$ 70,876.7</u>	<u>100.0%</u>

Figures represented in millions of dollars may not add to totals because of rounding.