

**MARY JANE
123 STREET
ANN ARBOR, MI 48103
2019 INCOME TAX RETURN**

PRACTICE LAB
15 PRACTICE LAB WAY
WASHINGTON DC 20005
(202) 202-2022

MARY JANE
123 STREET
ANN ARBOR MI 48103
(734) 123-1234

Preparer No.: 995
Client No. : XXX-XX-9000
Invoice Date: 01/18/2020

INVOICE

| Description | | Amount |
|--|----------------------|--------|
| PREPARATION OF 2019 FEDERAL/STATE FORMS & WORKSHEETS: FORM 1040-SR (TAX RETURN FOR SENIORS) FORM W-2 (WAGES AND TAX) FORM 1099-R (RETIREMENT DISTRIBUTIONS) FORM 8879 (E-FILE SIGNATURE AUTHORIZATION) MI STATE RESIDENT RETURN | | |
| | Total Invoice | \$0.00 |
| | Amount Paid | \$0.00 |
| | Balance Due | \$0.00 |

TAX YEAR: 2019
OFFICE : The Practice Lab

PROCESS DATE: 01/18/2020

CLIENT : 700-00-9000 MARY JANE

BIRTH DATE : 01/01/1950 Age:70

ADDRESS : 123 STREET
: ANN ARBOR MI 48103

PREPARER : 995

Home : (734) 123-1234
Work : -
Cell : -
STATUS : 1
FED TYPE: Electronic Mail
ST TYPE : Regular Tax
E-MAIL : NONE@TAXSLAYERPRO.COM

PREPARER FEE :
ELECTRONIC :
TOTAL FEES :

EFFECTIVE RATE: 10.49%

LISTING OF FORMS FOR THIS RETURN

FORM 1040
FORM W-2
FORM 1099-R (RETIREMENT DISTRIBUTIONS)
FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)
MI STATE RESIDENT RETURN

* QUICK SUMMARY *

| <u>SUMMARY</u> | <u>FEDERAL</u> | <u>MI RESIDENT</u> |
|-----------------------|----------------|--------------------|
| FILING STATUS | 1 | 1 |
| TOTAL INCOME | 26500 | 26500 |
| TOTAL ADJUSTMENTS | 0 | 20000 |
| ADJUSTED GROSS INCOME | 26500 | 6500 |
| DEDUCTIONS | 13850 | 0 |
| EXEMPTIONS | 0 | 4400 |
| TAXABLE INCOME | 12650 | 2100 |
| TAX | 1327 | 89 |
| CREDITS | 0 | 0 |
| PAYMENTS | 2400 | 800 |
| REFUND | 1073 | 711 |
| AMOUNT DUE | 0 | 0 |

* W-2 INCOME FORMS SUMMARY *

| <u>T/S</u> | <u>EMPLOYER</u> | <u>WAGES</u> | <u>FED WITH</u> | <u>FICA</u> | <u>MED TAX</u> | <u>STATE WITH ST</u> |
|------------|-----------------|--------------|-----------------|-------------|----------------|----------------------|
| 1. | T TEMP EMPLOYER | 24000 | 2400 | 1488 | 348 | 800 MI |
| | TOTALS..... | 24000 | 2400 | 1488 | 348 | 800 |

CLIENT : MARY JANE

700-00-9000

PREPARER : 995 DATE : 01/18/2020

* 1099-R INCOME FORMS SUMMARY *

| | [T/S] | PAYER | GROSS DIST | TAXABLE AMT | FED WITH | STATE WITH ST |
|----|-------|-------------|------------|-------------|----------|---------------|
| 1. | T | TEMP PAYER | 3000 | 2500 | 0 | 0 |
| | | TOTALS..... | 3000 | 2500 | 0 | 0 |

IRS e-file Signature Authorization

OMB No. 1545-0074

2019

► ERO must obtain and retain completed Form 8879.
► Go to www.irs.gov/Form8879 for the latest information.

Submission Identification Number (SID) ►

| | |
|-------------------------------------|--|
| Taxpayer's name MARY JANE | Social security number 700-00-9000 |
| Spouse's name | Spouse's social security number |

Part I Tax Return Information — Tax Year Ending December 31, 2019 (Whole dollars only)

| | | | |
|----------|---|----------|-------|
| 1 | Adjusted gross income (Form 1040 or 1040-SR, line 8b; Form 1040-NR, line 35) | 1 | 26500 |
| 2 | Total tax (Form 1040 or 1040-SR, line 16; Form 1040-NR, line 61) | 2 | 1327 |
| 3 | Federal income tax withheld from Forms W-2 and 1099 (Form 1040 or 1040-SR, line 17; Form 1040-NR, line 62a) | 3 | 2400 |
| 4 | Refund (Form 1040 or 1040-SR, line 21a; Form 1040-NR, line 73a; Form 1040-SS, Part I, line 13a) | 4 | 1073 |
| 5 | Amount you owe (Form 1040 or 1040-SR, line 23; Form 1040-NR, line 75) | 5 | |

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2019, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☒ I authorize PRACTICE LAB to enter or generate my PIN

| | | | | |
|---|---|---|---|---|
| 1 | 9 | 0 | 0 | 0 |
|---|---|---|---|---|

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name

Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► 01/18/2020

Spouse's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN

| | | | | |
|--|--|--|--|--|
| | | | | |
|--|--|--|--|--|

 as my signature on my tax year 2019 electronically filed income tax return.
ERO firm name

Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on my tax year 2019 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 6 | 9 | 2 | 5 | 8 | 9 | 8 | 7 | 6 | 5 |
|---|---|---|---|---|---|---|---|---|---|---|

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2019 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► IRS Date ► 01/18/2020

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8879** (2019)

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS)
☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
 Check only one box. If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

| | | |
|--|-------------------------------|--|
| Your first name and middle initial MARY | Last name JANE | Your social security number 700+00+9000 |
| If joint return, spouse's first name and middle initial | Last name | Spouse's social security number |
| Home address (number and street). If you have a P.O. box, see instructions. 123 STREET | | Apt. no. |
| City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). ANN ARBOR, MI 48103 | | Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse |
| Foreign country name | Foreign province/state/county | Foreign postal code |
| If more than four dependents, see inst. and ✓ here ▶ <input type="checkbox"/> | | |

Standard Deduction **Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness **You:** ☒ Were born before January 2, 1955 ☐ Are blind
Spouse: ☐ Was born before January 2, 1955 ☐ Is blind

| Dependents (see instructions): | | (2) Social security number | (3) Relationship to you | (4) ✓ if qualifies for (see inst.): | |
|--------------------------------|-----------|----------------------------|-------------------------|-------------------------------------|-----------------------------|
| (1) First name | Last name | | | Child tax credit | Credit for other dependents |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |
| | | | | <input type="checkbox"/> | <input type="checkbox"/> |

| | | | |
|--------------------------------|--|------------|-------|
| Attach Schedule B if required. | 1 Wages, salaries, tips, etc. Attach Form(s) W-2 | 1 | 24000 |
| | 2a Tax-exempt interest | 2a | |
| | 3a Qualified dividends | 3a | |
| | 4a IRA distributions | 4a | |
| | c Pensions and annuities | 4c | 3000 |
| | 5a Social security benefits | 5a | |
| | 6 Capital gain or (loss). Attach Schedule D if required. If not required, check here . ▶ <input type="checkbox"/> | 6 | |
| | 7a Other income from Schedule 1, line 9 | 7a | |
| | b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income ▶ | 7b | 26500 |
| | 8a Adjustments to income from Schedule 1, line 22 | 8a | |
| | b Subtract line 8a from line 7b. This is your adjusted gross income ▶ | 8b | 26500 |
| | 9 Standard deduction or itemized deductions (from Schedule A) | 9 | 13850 |
| | 10 Qualified business income deduction. Attach Form 8995 or Form 8995-A | 10 | |
| | 11a Add lines 9 and 10 | 11a | 13850 |
| | b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0- | 11b | 12650 |

Standard Deduction Chart* Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* . . . ▶ **1**

| IF your filing status is . . . | AND the number of boxes checked is . . | THEN your standard deduction is . . . | IF your filing status is . . . | AND the number of boxes checked is . . | THEN your standard deduction is . . . |
|--------------------------------|--|---------------------------------------|--------------------------------|--|---------------------------------------|
| Single | 1 | 13,850 | Head of household | 1 | 20,000 |
| | 2 | 15,500 | | 2 | 21,650 |
| Married filing jointly | 1 | 25,700 | Married filing separately | 1 | 13,500 |
| or | 2 | 27,000 | | 2 | 14,800 |
| Qualifying widow(er) | 3 | 28,300 | | 3 | 16,100 |
| | 4 | 29,600 | | 4 | 17,400 |

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

12a Tax (see instructions). Check if any from:1 ☐ Form(s) 8814 2 ☐ Form 4972 3 ☐ _____ **12a** 1327**b** Add Schedule 2, line 3, and line 12a and enter the total **12b** 1327**13a** Child tax credit or credit for other dependents **13a****b** Add Schedule 3, line 7, and line 13a and enter the total **13b****14** Subtract line 13b from line 12b. If zero or less, enter -0- **14** 1327**15** Other taxes, including self-employment tax, from Schedule 2, line 10 **15** 0**16** Add lines 14 and 15. This is your **total tax** **16** 1327**17** Federal income tax withheld from Forms W-2 and 1099 **17** 2400**18** Other payments and refundable credits:**a** Earned income credit (EIC) **18a****b** Additional child tax credit. Attach Schedule 8812 **18b****c** American opportunity credit from Form 8863, line 8 **18c****d** Schedule 3, line 14 **18d****e** Add lines 18a through 18d. These are your **total other payments and refundable credits** **18e****19** Add lines 17 and 18e. These are your **total payments** **19** 2400**Refund 20** If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you **overpaid** **20** 1073**21a** Amount of line 20 you want **refunded to you**. If Form 8888 is attached, check here ☐ **21a** 1073Direct deposit? ☒ **b** Routing number X X X X X X X X X X **c** Type: ☐ Checking ☐ Savings
See instructions. **d** Account number X X X X X X X X X X X X X X X X X X**22** Amount of line 20 you want **applied to your 2020 estimated tax** **22****Amount You Owe 23** **Amount you owe**. Subtract line 19 from line 16. For details on how to pay, see instructions **23****24** Estimated tax penalty (see instructions) **24****Third Party Designee**Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. ☐ **Yes**. Complete below.
☐ **No**

(Other than paid preparer)

Designee's name ▶

Phone no. ▶

Personal identification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Spouse's signature. If a joint return, **both** must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Joint return? See instructions. Keep a copy for your records.

Phone no. (734) 123-1234

Email address NONE@TAXSLAYERPRO.COM

Paid Preparer Use Only

Preparer's name

Preparer's signature

Date

PTIN

Check if:

☐ 3rd Party Designee
☐ Self-employed

Firm's name ▶ PRACTICE LAB

Phone no. 202-202-2022

Firm's address ▶ 15 PRACTICE LAB WAY WASHINGTON DC 20005

Firm's EIN ▶ -

Go to www.irs.gov/Form1040SR for instructions and the latest information.Form **1040-SR** (2019)

QNA

SCHEDULE A
(Form 1040 or 1040-SR)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.

► Attach to Form 1040 or 1040-SR.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

OMB No. 1545-0074

2019

Attachment
Sequence No. **07**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

MARY JANE

700-00-9000

**Medical
and
Dental
Expenses**

Caution: Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see instructions) **1**
- 2** Enter amount from Form 1040 or 1040-SR, line 8b **2**
- 3** Multiply line 2 by 7.5% (0.075) **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

- 5** State and local taxes.
- a** State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box ► ☐
- b** State and local real estate taxes (see instructions)
- c** State and local personal property taxes
- d** Add lines 5a through 5c
- e** Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)
- 6** Other taxes. List type and amount ►
- 7** Add lines 5e and 6

5a 800

5b

5c

5d 800

5e 800

6

7 800

**Interest You
Paid**

Caution: Your mortgage interest deduction may be limited (see instructions).

- 8** Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box ► ☐
- a** Home mortgage interest and points reported to you on Form 1098. See instructions if limited
- b** Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address
- c** Points not reported to you on Form 1098. See instructions for special rules
- d** Mortgage insurance premiums (see instructions)
- e** Add lines 8a through 8d
- 9** Investment interest. Attach Form 4952 if required. See instructions
- 10** Add lines 8e and 9

8a

8b

8c

8d

8e

9

10

**Gifts to
Charity**

Caution: If you made a gift and got a benefit for it, see instructions.

- 11** Gifts by cash or check. If you made any gift of \$250 or more, see instructions
- 12** Other than by cash or check. If you made any gift of \$250 or more, see instructions. You **must** attach Form 8283 if over \$500.
- 13** Carryover from prior year
- 14** Add lines 11 through 13

11

12

13

14

**Casualty and
Theft Losses**

- 15** Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions

15

**Other
Itemized
Deductions**

- 16** Other—from list in instructions. List type and amount ►

16

**Total
Itemized
Deductions**

- 17** Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040 or 1040-SR, line 9
- 18** If you elect to itemize deductions even though they are less than your standard deduction, check this box ► ☐

17 800

For Paperwork Reduction Act Notice, see the Instructions for Forms 1040 and 1040-SR.

Schedule A (Form 1040 or 1040-SR) 2019

QNA

2019 MICHIGAN Individual Income Tax Return MI-1040**Amended Return** ☐
(Include Schedule AMD)**Return is due April 15, 2020.** Type or print in blue or black ink.

| | | | | | |
|--|------|--------------------------|--|--|--|
| 1. Filer's First Name MARY | M.I. | Last Name JANE | 2. Filer's Full Social Security No. (Example: 123-45-6789) 700-00-9000 | | |
| 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) 123 STREET | | | | | |
| City or Town ANN ARBOR | | State MI | ZIP Code 48103 | 4. School District Code (5 digits – see page 60) 81010 | |
| 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. 2019 FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* <div style="border: 1px solid black; height: 20px; width: 200px; margin-top: 5px;"></div> <small>* If you check box "c," complete line 3 and enter spouse's full name below:</small> | | | 8. 2019 RESIDENCY STATUS. Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * <small>* If you check box "b" or "c," you must complete and include Schedule NR.</small> | | |

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.).

| | | | | | | | |
|---|-----|--|---|---------|-----|-------|----|
| a. Number of exemptions (see instructions)..... | 9a. | <div style="border: 1px solid black; padding: 2px 10px;">1</div> | x | \$4,400 | 9a. | 4400 | 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 | \$2,700 | 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 | \$4,400 | 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. | 4400 | 00 |
| 10. Adjusted Gross Income from your U.S. Forms 1040 or 1040NR (see instructions)..... | 10. | | | | 10. | 26500 | 00 |
| 11. Additions from Schedule 1, line 9. Include Schedule 1 | 11. | | | | 11. | | 00 |
| 12. Total. Add lines 10 and 11..... | 12. | | | | 12. | 26500 | 00 |
| 13. Subtractions from Schedule 1, line 28. Include Schedule 1 | 13. | | | | 13. | 20000 | 00 |
| 14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"..... | 14. | | | | 14. | 6500 | 00 |
| 15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19..... | 15. | | | | 15. | 4400 | 00 |
| 16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"..... | 16. | | | | 16. | 2100 | 00 |
| 17. Tax. Multiply line 16 by 4.25% (0.0425)..... | 17. | | | | 17. | 89 | 00 |

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 carryforward (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. | | | | 20. | 89 | 00 |

Filer's Full Social Security Number

700-00-9000

| | | | |
|--|-----|----|----|
| 21. Enter amount of Income Tax from line 20..... | 21. | 89 | 00 |
| 22. Voluntary Contributions from Form 4642, line 10. Include Form 4642 | 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 21, 22 and 23 | 24. | 89 | 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 |
| 27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b. | 27a. | FEDERAL | 00 |
| 27b. | | MICHIGAN | 00 |
| 28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581 | 28. | | 00 |
| 29. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s) | 29. | 800 | 00 |
| 30. Estimated tax, extension payments and 2018 credit forward | 30. | | 00 |
| 31. 2019 AMENDED RETURNS ONLY. Taxpayers completing an original 2019 return should skip to line 32. Amended returns must include Schedule AMD (see instructions) . | | | |
| 31a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 31a and enter this amount as a negative number on line 31c. | | | |
| 31b. <input type="checkbox"/> If you paid with the original return, check box 31b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 31c. Do not include interest or penalty. | | | |
| 31c. | | | 00 |
| 32. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c | 32. | 800 | 00 |

REFUND OR TAX DUE

| | | | |
|---|-----|-----|----|
| 33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions. | | | |
| Include interest <input type="text"/> and penalty <input type="text"/> | | | |
| YOU OWE | 33. | | 00 |
| 34. Overpayment. If line 32 is greater than line 24, subtract line 24 from line 32 | 34. | 711 | 00 |
| 35. Credit Forward. Amount of line 34 to be credited to your 2020 estimated tax for your 2020 tax return ... | 35. | | 00 |
| 36. Subtract line 35 from line 34. | 36. | 711 | 00 |

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete 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, 2018, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2019 (MM-DD-YYYY)

| | | | |
|-------|----------------------|--------|----------------------|
| Filer | <input type="text"/> | Spouse | <input type="text"/> |
|-------|----------------------|--------|----------------------|

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

S12345678

Preparer's Name (print or type)

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.

| | |
|--------------------|----------|
| Filer's Signature | Date |
| | 01-18-20 |
| Spouse's Signature | Date |
| | |

Preparer's Business Name, Address and Telephone Number

PRACTICE LAB
 15 PRACTICE LAB WAY
 WASHINGTON DC 20005-

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

Refund, credit, or zero returns. Mail your return to:

Michigan Department of Treasury, Lansing, MI 48956

Pay amount on line 33 (see instructions). Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

2019 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 2019, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (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 MARY | M.I. | Last Name JANE | 2. Filer's Full Social Security No. (Example: 123-45-6789) 700-00-9000 |
| 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 | |
|--|--|--|------------------------------|---|----|---|----|
| X | | 232323232 | TEMP EMPLOYER | 24000 | 00 | 800 | 00 |
| | | | | | 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. | | | | | | 800 | 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 |
| | | | | | 00 | | 00 |
| Enter Table 2 Subtotal from additional Schedule W forms (if applicable)..... | | | | | | | 00 |
| 5. SUBTOTAL. Enter total of Table 2, column E. | | | | | | | 00 |
| 6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 29..... | | | | | | 800 | 00 |

2019 MICHIGAN Schedule 1 Additions and Subtractions

| | | | |
|--------------------|------|-----------|---|
| Filer's First Name | M.I. | Last Name | Filer's Full Social Security No. (Example: 123-45-6789) |
| MARY | | JANE | 700-00-9000 |

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. <i>Schedule B</i> if over \$5,000..... | 10. | | 00 |
| 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 | 11. | | 00 |
| 12. Gains from federal column of Michigan MI-1040D and MI-4797 | 12. | | 00 |
| 13. Income attributable to another state. Explain type and source: | 13. | | 00 |
| 14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 .. | 14. | | 00 |
| 15. Income earned while a resident of a Renaissance Zone (see instructions). | 15. | | 00 |
| 16. Michigan state and local income tax refunds received in 2019 and included on MI-1040, line 10..... | 16. | | 00 |
| 17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program..... | 17. | | 00 |
| 18. Michigan Education Trust | 18. | | 00 |
| 19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI | 19. | | 00 |
| 20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i> | 20. | | 00 |
| 21. Miscellaneous subtractions (see instructions). Describe: | 21. | | 00 |

Deduction Based on Year of Birth

Complete 22A through 22F if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24 or 25. Check box(es) 22C and/or 22F **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.**

| 22. | <table border="1"> <thead> <tr> <th colspan="3">FILER</th> </tr> <tr> <th>A. Year of Birth (19xx)</th> <th>B. Age (as of 12-31-2019)</th> <th>C. Check if filer received benefits from SSA exempt employment</th> </tr> </thead> <tbody> <tr> <td>1950</td> <td>70</td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | FILER | | | A. Year of Birth (19xx) | B. Age (as of 12-31-2019) | C. Check if filer received benefits from SSA exempt employment | 1950 | 70 | <input type="checkbox"/> | <table border="1"> <thead> <tr> <th colspan="3">SPOUSE</th> </tr> <tr> <th>D. Year of Birth (19xx)</th> <th>E. Age (as of 12-31-2019)</th> <th>F. Check if spouse received benefits from SSA exempt employment</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | SPOUSE | | | D. Year of Birth (19xx) | E. Age (as of 12-31-2019) | F. Check if spouse received benefits from SSA exempt employment | | | <input type="checkbox"/> |
|---|---|--|----|-------|--|--|-------------------------------|---------------------------------|---|------|----|--------------------------|---|--|--|--------|--|--|-------------------------------|---------------------------------|--|--|--|--------------------------|
| FILER | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Year of Birth (19xx) | B. Age (as of 12-31-2019) | C. Check if filer received benefits from SSA exempt employment | | | | | | | | | | | | | | | | | | | | | | |
| 1950 | 70 | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | |
| SPOUSE | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Year of Birth (19xx) | E. Age (as of 12-31-2019) | F. Check if spouse received benefits from SSA exempt employment | | | | | | | | | | | | | | | | | | | | | | |
| | | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | |
| 23. Michigan Standard Deduction. Complete this line ONLY 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 on or before December 31, 2019. Do not complete lines 24 and 25. | 23. | 20000 | 00 | | | | | | | | | | | | | | | | | | | | | |
| 24. Retirement benefits. Enter amount from line 16, 27, 28 or 29 of Form 4884, <i>Michigan Pension Schedule</i> . Include Form 4884 | 24. | | 00 | | | | | | | | | | | | | | | | | | | | | |
| 25. Dividend/interest/capital gains deduction for taxpayers 74 years and older . Deduction is limited to \$11,771 for single or married filing separately filers and \$23,542 for joint filers, less any deduction for retirement benefits (see instructions)..... | 25. | | 00 | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> 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. | | | | | | | | | | | | | | | | | | | | | | | | |
| 26. Subtotal. Add lines 10 through 25 | 26. | 20000 | 00 | | | | | | | | | | | | | | | | | | | | | |
| 27. 2019 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . Include Form 5674 | 27. | | 00 | | | | | | | | | | | | | | | | | | | | | |
| 28. Total Subtractions. Add lines 26 and 27. Enter here and on MI-1040, line 13..... | 28. | 20000 | 00 | | | | | | | | | | | | | | | | | | | | | |

If additions do not apply, only submit page 2 of the Schedule 1 with your return.