

2019 MICHIGAN Pension Schedule (Form 4884)

If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction *unless* you receive retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment) and meet additional conditions. Refer to the instructions for more details.

If the older of you or your spouse 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 this form. Instead, complete Schedule 1, line 23.

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

Attachment 23

Issued under authority of Public Act 281 of 1967, as amended. 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)
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If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
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PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)	
6. <input type="checkbox"/> Check here if you were born after 1952, were retired as of January 1, 2013, and received retirement benefits from SSA exempt employment.		
7. If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 7a through 7c.		
7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)

PART 2: RETIREMENT AND PENSION BENEFITS (see instructions)

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

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

A	B	C	D	E	F
Enter "X" for Private or Public	Enter "X" for Deceased Spouse	Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	Distribution Code	Name of Payer	Pension Amount Included in AGI
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Check here and complete the *Michigan Pension Continuation Schedule* (Form 4973) if you have more than ten sources of Retirement and Pension Benefits.

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

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

PART 3: 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 \$52,808 if single or \$105,615 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	9.		00
10. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2019) .	10.		00
11. Subtotal. Subtract line 10 from line 9. If line 10 is more than line 9, enter "0"	11.		00
12. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2019) .	12.		00
13. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2019, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	13.		00
14. Add lines 12 and 13.	14.		00
15. Enter the smaller of lines 11 or 14	15.		00
16. Total Retirement and Pension Benefits Subtraction. Add lines 10 and 15. Carry this amount to Schedule 1, line 24	16.		00

SECTION B:

17. Enter \$52,808 if single or \$105,615 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	17.		00
18. Enter public benefits received from a deceased spouse born prior to January 1, 1946 and died prior to 2019	18.		00
19. Subtotal. Subtract line 18 from line 17. If line 18 is more than line 17, enter "0"	19.		00
20. Enter private benefits received from a deceased spouse born prior to January 1, 1946 and died prior to 2019	20.		00
21. Enter the smaller of lines 19 or 20	21.		00
22. Add lines 18 and 21. If you checked box 22C and/or 22F on Schedule 1, continue with line 23; otherwise skip to line 26	22.		00
23. Enter total filer and spouse retirement and pension benefits	23.		00
24. Maximum Allowable Pension Deduction. If you checked box 22C and/or 22F on Schedule 1, see instructions	24.		00
25. Subtract line 22 from line 24. If line 22 is more than line 24, enter "0"	25.		00
26. If you checked box 22C and/or 22F on Schedule 1, enter the smaller of lines 23 or 25; otherwise enter "0"	26.		00
27. Total Retirement and Pension Benefits Subtraction. Add lines 22 and 26. Carry this amount to Schedule 1, line 24	27.		00

SECTION C:

28. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2019 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 22C and/or 22F 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 24.	28.		00
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SECTION D:

29. Total Retirement and Pension Benefits Subtraction. If you checked box 22C and/or 22F on Schedule 1 and the older of you or your spouse was born on or after January 1, 1953 but before January 2, 1958, 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 24	29.		00
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