

## 2013 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967.

Type or print in blue or black ink. Attach to Form MI-1040.

**Attachment 01**

Filer's First Name	M.I.	Last Name	Filer's Social Security No. (Example: 123-45-6789) — —
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### 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.....	1.		00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 11) .....	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797 .....	3.		00
4. Losses attributable to other states (see p. 11).....	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797 .....	5.		00
6. Oil and gas expenses deducted to arrive at Adjusted Gross Income (AGI) .....	6.		00
7. Federal Net Operating Loss deduction.....	7.		00
8. Other (see p. 12). <b>Describe:</b> .....	8.		00
9. <b>Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11</b> .....	9.		00

## 2013 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Social Security No. (Example: 123-45-6789) ____
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### 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. Attach 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. <b>Explain type and source:</b> .....	13.	00
14. Taxable Social Security benefits or military pay included on MI-1040, line 10 .....	14.	00
15. Income earned while a resident of a Renaissance Zone. See p. 12. ....	15.	00
16. Michigan state and local income tax refunds received in 2013 and included in MI-1040, line 10.....	16.	00
17. Michigan Education Savings Program and MI 529 Advisor Plan .....	17.	00
18. Michigan Education Trust .....	18.	00
19. Oil and gas gross income included in AGI.....	19.	00
20. Resident tribal member income exempted under a State/Tribal tax agreement .....	20.	00
21. Michigan Net Operating Loss Deduction .....	21.	00
22. Miscellaneous subtractions (see p. 13). <b>Describe:</b> .....	22.	00

### Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

**NOTE: See instructions on page 13 before continuing with this section.**

23.	<b>FILER</b>			<b>SPOUSE</b>		
	<b>A.</b>	<b>B. Age</b>	<b>C.</b>	<b>D.</b>	<b>E. Age</b>	<b>F.</b>
	Year of Birth (19xx)	(as of 12-31-2013)	Check if SSA Exempt	Year of Birth (19xx)	(as of 12-31-2013)	Check if SSA Exempt

24. <b>Michigan Standard Deduction.</b> Complete this line <b>ONLY</b> if the older of you or your spouse was born in 1946 and was age 67 in 2013. If you complete this line, lines 25 and 26 should be blank (see instructions p. 14).....	24.	00
25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, <i>Michigan Pension Schedule</i> . <b>Attach Form 4884</b> .....	25.	00
26. Dividend/interest/capital gains deduction for taxpayers <b>68 years and older</b> . Deduction is limited to \$10,767 for single or married, filing separately filers and \$21,534 for joint filers, less any deduction for retirement benefits on line 25.....	26.	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.

27. <b>Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13</b> .....	27.	00
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