Attach to Form MI-1040 and Schedule 1.

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

2015 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 have reached age 62 and receive Social Security exempt retirement benefits. Refer to the instructions for more details.

If the older of you or your spouse was born during the period January 1, 1946 through January 1, 1949, and reached age 67 on or before December 31, 2015, do not complete this form. Instead, complete Schedule 1, line 24.

Type or print in blue or black ink	Print numbers like this: 0/23456789 - NOT like this: 4	111	47
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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: FILER'S AGE

Failure to complete Part 1 will result in your pension subtraction being denied.

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)

If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 6a through 6c.

6a. Deceased Spouse Name	6b. Deceased Spouse Full Social Security No. 6c. Deceased Spouse Year of Birth (ex. 19xx)
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PART 2: RETIREMENT AND PENSION BENEFITS (see instructions)

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

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

- Ttotiloine	Trettierite it a in perision benefits. List all that apply for filer (and spouse it filing jointly) including benefits from a deceased spouse.				
Α	В	С	D	E	F
Enter "X" for Private or Publ	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

ı	Cr	neck this box an	d complete the	Michigan Pensio	n Continuation	Schedule (Fo	orm 4973) if you	have more thar	າ ten sources	of
_	୴ R∈	tirement and Pe	nsion Benefits	.						

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?" on page 16 of the MI-1040 book. Complete only one of the sections below. SECTION A:

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8.	Enter \$49,811 if single or \$99,623 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8	00
9.	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 2015).	9.	00
10.	Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0"	10.	00
11.	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 2015).	11.	00
12.	If deceased spouse was born between January 1,1946 and December 31, 1952 and died prior to 2015, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	12.	00
13.	Add lines 11 and 12	13.	00
14.	Enter the smaller of lines 10 or 13	14.	00
	Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	15	00
	ION B:		
16.	Enter \$49,811 if single or \$99,623 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	16.	00
17.	Enter public benefits received from a deceased spouse who died prior to 2015	17.	00
18.	Subtotal. Subtract line 17 from line 16. If line 17 is more than line 16, enter "0"	18.	00
19.	Enter private benefits received from a deceased spouse who died prior to 2015	19.	00
20.	Enter the smaller of lines 18 or 19	20.	00
21.	Add lines 17 and 20	21.	00
22.	Enter total filer and spouse retirement and pension benefits	22.	00
23.	Maximum Allowable Pension Deduction. Enter \$20,000 if single or \$40,000 if filing jointly. If you checked box 23C or 23F on Schedule 1, see instructions	23.	00
24.	Subtract line 21 from line 23. If line 21 is more than line 23, enter "0"	24.	00
25.	Enter the smaller of lines 22 or 24	25.	00
26.	Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25	26.	00
SECT	CION C:	20	
27.	Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2015 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C and/or 23F on Schedule 1, see instructions. Carry this amount to Schedule 1, line 25.	27.	00
SECT	ION D:		
28.	Total Retirement and Pension Benefits Subtraction. If you checked box 23C and/or 23F on Schedule 1 and the older of you or your spouse was born on or after January 1, 1953 but before January 2, 1954, enter retirement and pension benefits you received, up to \$15,000 per eligible taxpaver. Carry this amount to Schedule 1, line 25	28.	00