Include with Form MI-1040 and Schedule 1.

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

2018 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 that was exempt from Social Security 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 January 1, 1952, and reached age 67 on or before December 31, 2018, do not complete this form. Instead, complete Schedule 1, line 24.

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

Type or print in blue or black ink. Print numbers like this: 0/23456789 - NOT like this: Ø 1 4 7

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)
6. Check here if you were born after 1952, were retired as of	January 1, 2013, and received retirement t	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	b. Deceased Spouse Full Social Security No. 7	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.

Α	В	ВС		E	F	
Enter "X" for Private or Pu		Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	Distribution Code	Name of Payer	Pension Amount Included in AGI	
					00	
					00	
					00	
					00	
					00	
					00	
					00	
					00	
					00	
			0	Schedule (Form 4973) if you have more than te	00	

Retirement and Pension Benefits.

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:**

OLUI				_
9.	Enter \$51,570 if single or \$103,140 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	9.	0	0
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 2018).	10.	0	00
11.	Subtotal. Subtract line 10 from line 9. If line 10 is more than line 9, enter "0"	11.	0	10
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 2018).	12.	0	0
13.	If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2018, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	13.	0	0
14.	Add lines 12 and 13	14.	0	00
15.	Enter the smaller of lines 11 or 14	15.	0	0
	Total Retirement and Pension Benefits Subtraction. Add lines 10 and 15. Carry this amount to Schedule 1, line 25.	16.	0	0
SECT	ION B:			_
17.	Enter \$51,570 if single or \$103,140 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11	17.	0	00
18.	Enter public benefits received from a deceased spouse who died prior to 2018	18.	0	0
19.	Subtotal. Subtract line 18 from line 17. If line 18 is more than line 17, enter "0"	19.	0	0
20.	Enter private benefits received from a deceased spouse who died prior to 2018	20.	0	0
21.	Enter the smaller of lines 19 or 20	21.	0	0
22.	Add lines 18 and 21	22.	0	0
23.	Enter total filer and spouse retirement and pension benefits	23.	0	10
24.	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	24.	0	0
25.	Subtract line 22 from line 24. If line 22 is more than line 24, enter "0"	25.	0	0
26.	Enter the smaller of lines 23 or 25	26.	0	0
27.	Total Retirement and Pension Benefits Subtraction. Add lines 22 and 26. Carry this amount to Schedule 1, line 25	27.	0	00
SECT	ION 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 2018 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C and/or 23F 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 25		0	00

SECTION D:

29.	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, 1957, 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 25

