

2025 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

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)
			— —

4. 2025 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2025*

*Dates of Michigan residency in 2025 (Enter dates as MM-DD-YYYY)

	FILER		SPOUSE	
FROM:	—	— 2025	—	— 2025
TO:	—	— 2025	—	— 2025

Income Allocation

	A. Total Income		B. Michigan Income		C. Other State(s) Income	
5. Wages, salaries, other payments (tips, etc.)		00		00		00
6. Interest and dividends		00		00		00
7. Business and farm income (include U.S. Schedules C and F).....		00		00		00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797.....		00		00		00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)....		00		00		00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884).....		00		00		00
11. Other (see instructions).....		00		00		00
12. Total income. Add lines 5 through 11.....		00		00		00
13. Enter the total adjustments from U.S. 1040 Describe:.....		00		00		00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.		00		00		00

Exemption Allowance (If one spouse is a full-year resident, and the other is not, see instructions.)

15. Enter amount from MI-1040, line 9f.....	15.		00
16. Enter Michigan source income from line 14, column B.....	16.		00
17. Enter total income from line 14, column A.....	17.		00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%).....	18.		%
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15.....	19.		00

Instructions for Schedule NR, Nonresident and Part-Year Resident Schedule

Nonresidents and part-year residents must pay income tax to Michigan on all income earned in Michigan or attributable to Michigan. The following definitions may help determine what income is attributable to Michigan (1) **Allocate**: To assign or distribute to one state. (2) **Apportion**: To divide or share between two or more states. (3) **Attribute**: To assign income by use of allocation and/or apportionment.

Business Income (Loss)

For Michigan's definition of business income and how to determine business income attributable to Michigan, see "Business Income (Loss)" section in the MI-1040 instructions.

Excess Business Loss Limitation

If you filed a U.S. Form 461 Limitation on Business Losses, complete a *Michigan Excess Business Loss MI-461* before completing this form. Income or loss reported on Form MI-461 should only be entered on this form according to Form MI-461 instructions. Do not report the same income or loss more than once on the Schedule NR.

Income Allocation

Each line in column A should equal the amount reported on your federal return to the extent included in AGI. Enter in column B the amount of income attributable to Michigan from column A. Column C is the remaining income not attributable to Michigan.

Line-by-Line Instructions

Line 5: Enter all wages, salaries, tips, etc. reported to you on Form W-2.

- **Column B:** Part-year residents enter all salaries and wages received for the period you were a Michigan resident plus any wages earned in Michigan while you were a nonresident. Nonresidents enter salaries and wages earned in Michigan. Non-qualified stock options earned in Michigan are allocated to Michigan.

Example: You reported \$50,000 in wages on your U.S. Form 1040. Of this, \$30,000 is taxable to Michigan. Enter \$50,000 in column A, \$30,000 in column B, and \$20,000 in column C.

Residents of Reciprocal States: Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin have reciprocal agreements with Michigan. Enter wages earned in Michigan while a resident of a reciprocal state in Column C.

Military Spouse Income: Qualifying nonresident military spouses enter wages earned in Michigan while present in Michigan as a military spouse in Column C. For more information, see page 7.

Line 6: Enter interest and dividend income.

- **Column B:** Enter the total nonbusiness interest and dividend income you received while a Michigan resident. Enter business interest and dividend income attributable to Michigan.

Line 7: Enter income from U.S. *Schedules C* and *F*.

- **Column B:** Enter income attributable to Michigan.

Line 8: If all the income is solely allocated to Michigan, enter in column 8A and 8B the gains/losses from the U.S. *Schedule D* or U.S. Form 4797.

If you are allocating gains/losses to Michigan and another state, complete *Adjustments of Capital Gains and Losses* (Form MI-1040D) and/or *Adjustments of Gains and Losses From Sales of Business Property* (Form MI-4797). Enter in column B the amount allocated to Michigan from MI-1040D, column G, line 12 (gains), or line 13 (losses). MI-4797 filers, include in column B the amount allocated to Michigan from column E,

line 18b.

Line 9: Enter income from the U.S. *Schedule E*.

- **Column B:** Enter income attributable to Michigan. Nonbusiness rents and royalties from real and tangible personal property located in Michigan are allocated to Michigan.

Line 10: Enter pensions, annuities, IRA distributions, taxable Social Security benefits, and income reported on Form 1099-R.

- **Column B:** Enter the income received while a Michigan resident and see Form 4884 and instructions regarding pensions, annuities, and IRA distributions.

Line 11: Enter other income subject to federal income tax, such as alimony, prizes, unemployment, state and local tax refunds, gambling winnings, or jury duty fees and identify the source. Except as noted below, this income is allocated to the state where you lived when you received it.

- **Column B:** Enter "other income" received while a Michigan resident. **Nonresidents must include Michigan lottery winnings won after December 31, 1996, and winnings from casinos or licensed horse tracks located in Michigan.**
- **Column C:** Allocate a federal net operating loss (NOL) deduction entirely to column C. Claim the available Michigan NOL deduction as a subtraction on the Michigan Schedule 1, line 30.

Line 13: Enter your total adjustments to income from U.S. Form 1040, *Schedule 1*.

- **Column B:** Enter the adjustments attributable to Michigan. Describe these adjustments on the line given or include a detailed schedule. Allocate or apportion the items listed below in the following ways:

- Contributions to IRAs, SEP, SIMPLE, and qualified plans are apportioned by the ratio of Michigan wages or self-employment income to total wages or self-employment income.
- The deduction for self-employment tax is apportioned by the ratio of self-employment income earned in Michigan to total self-employment income. Enter the amount of apportioned self-employment tax on the Michigan Schedule 1, line 2.
- The deduction for self-employed health insurance and penalty for early withdrawal are allocated to the state where you lived when it was paid.

Line 14: Subtract line 13 from line 12 and enter totals in each column. The amount in column A should equal MI-1040, line 10. If column C is greater than zero, enter it on Schedule 1, line 13. If column C is less than zero, enter it as a positive number on Schedule 1, line 4. Out-of-state losses cannot reduce Michigan taxable income.

Exemption Allowance

Use lines 15 through 19 to figure your prorated exemption allowance. NOTE: If one spouse was a full-year Michigan resident and the other a part-year or nonresident, and you are filing a joint return, complete Worksheet 6 in the MI-1040 instructions. Do not complete lines 15 through 18.

NOTE: Part-year residents of a renaissance zone must use Schedule NR to determine their subtraction. Enter total income in column A, income received as a nonresident of the zone in column B, and income received as a resident of the zone in column C. Enter the total from line 14, column C on Schedule 1, line 15. Full-year Michigan residents should not prorate their exemption allowance.