Steps to Complete your Michigan Tax Returns:

1. Start with your completed U.S. 1040NR or 1040NR-EZ. You will also need any W-2, 1042s, or 1099 forms that you have received for 2014.

2. Fill out the MI-1040, lines 1-10. STOP.

3. Fill out Schedule NR.
   
   Note: Line 11 should include only the amount of scholarship and fellowship that is included in AGI; that is, only the portion of your gross income that was not exempted when filing out the U.S. 1040NR or 1040NR-EZ.

4. Fill out Schedule 1.

5. Fill out Schedule W (if applicable). This is how W-2 and 1099 form information is reported.

6. Return to the MI-1040 and complete the rest of the form.

7. Print, sign, date, and mail your returns.
Example 1:
Abigail Smith
<table>
<thead>
<tr>
<th>22222</th>
<th>a) Employee's social security number 123-45-6789</th>
<th>OMB No. 1545-0006</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>b) Employer identification number (EIN) 12-5678903</td>
<td></td>
</tr>
<tr>
<td></td>
<td>c) Employer's name, address, and ZIP code ABC Enterprise</td>
<td></td>
</tr>
<tr>
<td></td>
<td>d) Control number</td>
<td></td>
</tr>
<tr>
<td></td>
<td>e) Employee's first name and initial Last name Abigail Smith</td>
<td></td>
</tr>
<tr>
<td></td>
<td>f) Employer's address and ZIP code</td>
<td></td>
</tr>
</tbody>
</table>

| 1 | Wages, tips, other compensation | 13,250 | 2 | Federal income tax withheld | 1,955 |
| 3 | Social security wages | | 4 | Social security tax withheld | |
| 5 | Medicare wages and tips | | 6 | Medicare tax withheld | |
| 7 | Social security tips | | 8 | Allocated tips | |
| 9 | | | | | |
| 10 | Dependent care benefits | | | | |
| 11 | Nonqualified plans | | 12a | | |
| 13 | Disability | Retirement | Third-party sick pay | 12b | |
| 14 | Other | | | 12c | |
| 15 | State | Employer's state ID number MI | 12-5678903 | 16 | State wages, tips, etc. | 13,250 | 17 | State income tax | 503 | 18 | Local wages, tips, etc. | | 19 | Local income tax | | 20 | locality name | | |

**W-2 Wage and Tax Statement** 2014

Department of the Treasury—Internal Revenue Service

Copy 1—For State, City, or Local Tax Department
### Example 1

**Income code** | **Gross income** | **Chap. 3:** | **Chap. 4:** | **Withholding allowance** | **Net income** | **Federal tax withheld** |
---|---|---|---|---|---|---|
15 | 20,000 | ✔ | | | | 2,800 |

**AMENDED**

**PRO-RATA BASIS REPORTING**

**Copy B** for Recipient

1. **Income code**: 15
2. **Gross income**: 20,000
3. **Chap. 3**: ✔
4. **Chap. 4**: 
5. **Withholding allowance**: 
6. **Net income**: 
7. **Federal tax withheld**: 2,800
8. **Tax withheld by other agents**: 
9. **Tax assumed by withholding agent**: 
10. **Total withholding credit**: 
11. **Amount repaid to recipient**: 
12a. **Withholding agent’s EIN**: 45-6789123
12b. **Ch. 3 status code**: 
12c. **Ch. 4 status code**: 
13a. **Withholding agent’s name**: University of Michigan
13b. **Withholding agent’s Global Intermediary Identification Number (GIIN)**: 
13c. **Country code**: 
13d. **Foreign taxpayer identification number, if any**: 
13e. **Address (number and street)**: 
13f. **City or town, state or province, country, ZIP or foreign postal code**: 
13g. **Recipient’s U.S. TIN, if any**: 
13h. **Ch. 3 status code**: 123-45-6789
13i. **Ch. 4 status code**: 
14a. **Recipient’s name**: Abigail Smith
14b. **Recipient’s country code**: UK
14c. **Address (number and street)**: 1201 Maple Road, Apt #340
14d. **City or town, state or province, country, ZIP or foreign postal code**: 
15a. **Intermediary or flow-through entity’s EIN, if any**: 
15b. **Ch. 3 status code**: 
15c. **Ch. 4 status code**: 
16a. **Intermediary or flow-through entity’s name**: 
16b. **Intermediary or flow-through entity’s GIIN**: 
16c. **Country code**: 
16d. **Foreign tax identification number, if any**: 
16e. **Address (number and street)**: 
16f. **City or town, state or province, country, ZIP or foreign postal code**: 
17. **Recipient’s GIIN**: 
18. **Recipient’s foreign tax identification number, if any**: 
19. **Recipient’s account number**: 
20. **Recipient’s date of birth**: 
21. **Payer’s name**: 
22. **Payer’s TIN**: 
23. **Payer’s GIIN**: 
24. **State income tax withheld**: 
25. **Payer’s state tax no.**: 
26. **Name of state**: 

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Your first name and initial | Last name | Identifying number (see instructions)
---|---|---
Abigail | Smith | 123-45-6789

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.

1201 Maple Road, Apt. #340
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

Everytown, MI 49534

Foreign country name | Foreign province/state/county | Foreign postal code
---|---|---
United Kingdom

Filing Status
Check only one box.
1 [ ] Single nonresident alien 2 [ ] Married nonresident alien

- **Wages, salaries, tips, etc.** Attach Form(s) W-2...
- **Taxable refunds, credits, or offsets of state and local income taxes**...
- **Scholarship and fellowship grants.** Attach Form(s) 1042-S or required statement...
- **Total income exempt by a treaty from page 2, Item J(1)(e)**...
- **Add lines 3, 4, and 5**...
- **Scholarship and fellowship grants excluded**...
- **Student loan interest deduction**...
- **Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income**...
- **Itemized deductions** (see instructions)...
- **Exemption (see instructions)**...
- **Taxable income.** Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-
- **Tax.** Find your tax in the tax table in the instructions...
- **Taxable refunds, credits, or offsets of state and local income taxes**...
- **Federal income tax withheld from Form(s) 1042-S**...
- **Unreported social security and Medicare tax from Form: a 4137 b 8919**
- **Add lines 15 and 16. This is your total tax**...
- **Add lines 18a through 20. These are your total payments**...

Refund

- **If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid**...
- **If Form 8888 is attached, check here**...
- **Routing number**...
- **Account number**...
- **Type:** Checking Savings
- **If you want your refund check mailed to an address outside the United States not shown above, enter that address here:***

Amount You Owe

- **Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions**...
- **Estimated tax penalty (see instructions)**...

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)?

- Yes. Complete the following.
- No

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

---

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.
2014 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2015.

1. Filer's First Name
   Abigail

2. Filer's Full Social Security No. (Example: 123-45-6789)
   123 — 45 — 6789

   — — —

4. Home Address (Number, Street, or P.O. Box)
   1201 Maple Road, Apt. #340

5. STATE CAMPAIGN FUND
   Check if you (and/or your spouse, if filing a joint return) want $3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.
   a. Filer
   b. Spouse

6. FARMERS, FISHERMEN, OR SEAFARERS
   Check this box if 2/3 of your income is from farming, fishing, or seafaring.

7. 2014 FILING STATUS. Check one.
   a. Single
   b. Married filing jointly
   c. Married filing separately*

8. 2014 RESIDENCY STATUS. Check all that apply.
   a. Resident
   b. Nonresident *
   c. Part-Year Resident *

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter $1,500 on line 9d (see instr.).
   a. Number of exemptions claimed on 2014 federal return................................. 9a
   b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled 9b
   c. Number of qualified disabled veterans ......................................................... 9c
   d. Claimed as dependent, see line 9 NOTE above .............................................. 9d
   e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 ........................................... 9e

10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).................. 10

11. Additions from Schedule 1, line 9. Attach Schedule 1.............................................. 11

12. Total. Add lines 10 and 11 ......................................................................................... 12

13. Subtractions from Schedule 1, line 27. Attach Schedule 1 ............................................. 13

14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0" ............................ 14

15. Exemption allowance. Enter amount from line 9e or Schedule NR, line 19....................... 15

16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" .............................. 16

17. Tax. Multiply line 16 by 4.25% (0.0425) ....................................................................... 17

NON-REFUNDABLE CREDITS

   Attach a copy of the return (see instructions)................................................. 18

19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions)...... 19

20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0" .............................. 20

AMOUNT

CREDIT

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446

00

446
21. Enter amount of Income Tax from line 20. ........................................................................ 21. 00
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642. ........................................................ 22. 00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions). ................................................................................................................................. 23. 00
24. Total Tax Liability. Add lines 21, 22 and 23 ................................................................................... 24. 00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2 ........................................................................ 25. 00
26. Farmland Preservation Credit. Attach MI-1040CR-5............................................................................... 26. 00
27. a. Federal Earned Income Tax Credit. ........................................................................ 27a. 00
    b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06) ..................................................... 27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581. .............................................. 28. 00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s) .................... 29. 00
30. Estimated tax, extension payments and 2013 credit forward .................................................................. 30. 00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30 ................................ 31. 00

REFUND OR TAX DUE

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest and penalty if applicable (see instr.) YOU OWE 32. 00
33. Overpayment. If line 31 is greater than line 24, subtract line 24 from line 31 ............................................ 33. 117 00
34. Credit Forward. Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return ... 34. 00
35. Subtract line 34 from line 33. ........................................................................................................ 35. 00

DIRECT DEPOSIT
Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

<table>
<thead>
<tr>
<th>a. Routing Transit Number</th>
<th>b. Account Number</th>
<th>c. Type of Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Checking</td>
<td>2. Savings</td>
<td></td>
</tr>
</tbody>
</table>

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2013, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2014 (MM-DD-YYYY)

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer’s PTIN, FEIN or SSN

Preparer’s Business Name (print or type)

Preparer’s Business Address (print or type)

By checking this box, I authorize Treasury to discuss my return with my preparer.

Refund, credit, or zero returns. Mail your return to: Michigan Department of Treasury, Lansing, MI 48956
Pay amount on line 32. Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make your check payable to “State of Michigan.” Print the last four digits of your Social Security number and “2014 Income Tax” on the front of your check. If paying on behalf of another taxpayer, write the filer’s name and the last four digits of their Social Security number on the check. Do not staple your check to the return. You can pay electronically using Michigan’s e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit www.michigan.gov/iit.
## 2014 MICHIGAN Schedule 1 Additions and Subtractions

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 instructions).................................................................................................................... 2. 00
3. Gains from Michigan column of MI-1040D and MI-4797 ......................................................................................................................... 3. 00
4. Losses attributable to other states (see instructions)................................................................................................................................. 4. 00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797 ......................................................................................................................... 5. 00
6. Oil, gas, and nonferrous metallic mineral expenses deducted to arrive at Adjusted Gross Income (AGI)................................................................................................................................. 6. 00
7. Federal Net Operating Loss deduction......................................................................................................................................................... 7. 00
8. Other (see instructions). Describe: ............................................................................................................................................................... 8. 00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11................................................................. 9. 00

### Filer's Information

<table>
<thead>
<tr>
<th>Filer's First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Filer's Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Abigail</td>
<td></td>
<td>Smith</td>
<td>123 45 6789</td>
</tr>
</tbody>
</table>

**Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: Š147**

Attach to Form MI-1040.
2014 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name M.I. Last Name  
Abigail Smith  
Filer's Full Social Security No. (Example: 123-45-6789)  
123 45 6789

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. Schedule B 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. Explain type and source: taxable scholarship 13. 00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10. 14. 00
15. Income earned while a resident of a Renaissance Zone (see instructions)................................. 15. 00
16. Michigan state and local income tax refunds received in 2014 and included on 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, gas, and nonferrous metallic minerals income included in AGI.................................................. 19. 00
20. Resident tribal member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47............................................................. 20. 00
22. Miscellaneous subtractions (see instructions). Describe:.................................................. 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 before continuing with this section.

23. FILER  
   | A. Year of Birth (19xx) | B. Age (as of 12-31-2014) | C. Check if SSA Exempt |
   | Year of Birth (19xx) | Age (as of 12-31-2014) | SSA Exempt |

   24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946, through January 1, 1948, and reached age 67 on or before December 31, 2014. Do not complete lines 25 and 26. 24. 00

25. Retirement benefits. Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. Attach Form 4884 ................................................................. 25. 00

26. Dividend/interest/capital gains deduction for taxpayers 69 years and older. Deduction is limited to $10,929 for single or married filing separately filers and $21,857 for joint filers, less any deduction for retirement benefits (see instructions). 26. 00

Check this box if you are the unmarried 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. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13................. 27. 00

6,000 00

+ 0000 2014 09 02 27 1
### Schedule NR

#### 2014 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Type or print in blue or black ink. Print numbers like this: **0123456789** - NOT like this: **0123456789**

Attach to Form MI-1040. Read all instructions before completing this form.

#### 1. Filer’s Name

<table>
<thead>
<tr>
<th>M.I.</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Smith</td>
</tr>
</tbody>
</table>

#### 2. Filer’s Full Social Security No. (Example: 123-45-6789)

|      | 123  | 45  | 6789 |


|      |       |       |

#### 4. 2014 RESIDENCY STATUS:

Check all that apply.

- [ ] **Nonresident**
- [ ] **Part-Year Resident of Michigan.** Enter dates of Michigan residency in 2014*

#### 5. Income Allocation

<table>
<thead>
<tr>
<th>A. Total Income</th>
<th>B. Michigan Income</th>
<th>C. Other State(s) Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,250</td>
<td>13,250</td>
<td>0</td>
</tr>
</tbody>
</table>

#### Income Allocation

- **5. Wages, salaries, other payments (tips, etc.)**  
  - **6. Interest and dividends**  
  - **7. Business and farm income (attach U.S. Schedules C and F)**  
  - **8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S Form 4797**  
  - **9. Income reported on U.S. Schedule E (attach U.S. Schedule E and supporting statements)**  
  - **10. Pensions, IRA distributions, annuities and Social Security (see Form 4884)**  
  - **11. Other (see instructions)**  
  - **12. Total income. Add lines 5 through 11**  
  - **13. Enter the total adjustments from U.S. Form 1040 or 1040A. Describe:**  
  - **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.**

<table>
<thead>
<tr>
<th>A. Total Income</th>
<th>B. Michigan Income</th>
<th>C. Other State(s) Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,250</td>
<td>13,250</td>
<td>0</td>
</tr>
<tr>
<td>19,250</td>
<td>13,250</td>
<td>6,000</td>
</tr>
</tbody>
</table>

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

- **15. Enter amount from MI-1040, line 9e**
- **16. Enter Michigan source income from line 14, column B**
- **17. Enter total income from line 14, column A**

<table>
<thead>
<tr>
<th>A. Total Income</th>
<th>B. Michigan Income</th>
<th>C. Other State(s) Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>13,250</td>
<td>13,250</td>
<td>0</td>
</tr>
<tr>
<td>19,250</td>
<td>13,250</td>
<td>6,000</td>
</tr>
</tbody>
</table>

- **18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)**
- **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 5 and enter here and on MI-1040, line 15.**

<table>
<thead>
<tr>
<th>A. Total Income</th>
<th>B. Michigan Income</th>
<th>C. Other State(s) Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,000</td>
<td>0</td>
<td>69%</td>
</tr>
</tbody>
</table>

**Description:**

- **0000 2014 13 01 27 4**
**2014 MICHIGAN Withholding Tax Schedule**

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

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2014, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

### TABLE 1: MICHIGAN TAX WITHHELD OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filer or Spouse</td>
<td>Employer’s identification number (Example: 38-1234567)</td>
<td>Box c — Employer’s name</td>
<td>Box 1 — Wages, tips, other compensation</td>
<td>Box 17 — Michigan income tax withheld</td>
</tr>
<tr>
<td>X</td>
<td>12-5678903</td>
<td>ABC Enterprise</td>
<td>13,250</td>
<td>563</td>
</tr>
</tbody>
</table>

Enter Table 1 Subtotal from additional Schedule W forms (if applicable) ........................................ 0.00

4. **SUBTOTAL.** Enter total of Table 1, column E ................................................................. 4. 563.00

### TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS REPORTED ON 1099 FORMS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Filer or Spouse</td>
<td>Payer’s federal identification number (Example: 38-1234567)</td>
<td>Payer’s name</td>
<td>Taxable pension distribution, misc. income, etc. (see inst.)</td>
<td>Michigan income tax withheld</td>
</tr>
<tr>
<td>00</td>
<td>00</td>
<td>00</td>
<td>00</td>
<td></td>
</tr>
</tbody>
</table>

Enter Table 2 Subtotal from additional Schedule W forms (if applicable) ........................................ 0.00

5. **SUBTOTAL.** Enter total of Table 2, column E ................................................................. 5. 00.00

Continue on page 2.
### TABLE 3: MICHIGAN FLOW-THROUGH WITHHOLDING

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payer’s federal identification number (Example: 38-1234567)</td>
<td>Payer’s name</td>
<td>Michigan flow-through withholding tax withheld</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>00</td>
</tr>
</tbody>
</table>

Enter Table 3 Subtotal from additional Schedule W forms (if applicable) ..................................................... 00

6. **SUBTOTAL.** Enter total of Table 3, column C ................................................................. 6. 00

7. **TOTAL.** Add lines 4, 5 and 6. Enter here and carry to MI-1040, line 29 ........................................ 7. 563 00

### Instructions for Schedule W Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Attach the completed Schedule W to your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your Individual Income Tax Return (MI-1040).

If a Schedule W is not attached when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.

If you are filing Form MI-1040X-12 because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

**Michigan Residents.** If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

### Completing the Withholding Tables

*Lines not listed are explained on the form.*

Complete the withholding tables using information from your W-2, 1099 and MI-4919 forms, and any other documents that report Michigan tax withheld. If you need additional space, attach another Schedule W.

**Table 1 Column D:** Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. *Exception:* Enter military pay even if no Michigan tax was withheld.

**Table 2 Column D:** Enter unemployment compensation, taxable pension from federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. *Exception:* Enter military retirement benefits and railroad retirement benefits from 1099R, RRB-1099 and/or RRB-1099R forms, even if no Michigan tax was withheld.

**Table 3:** Report Michigan flow-through information provided to you by the flow-through entity. This form may be filed without page 2 if you are not claiming Flow-Through Withholding in Table 3. If only page 1 needs to be filed, add lines 4 and 5 and carry the total to Form MI-1040, line 29.

**Line 7: Total.** Enter total of line 4 from Table 1, line 5 from Table 2, and line 6 from Table 3 and carry total to Form MI-1040, line 29.
Example 2:
Jason Bluesky
### Form W-2 Wage and Tax Statement

**Copy 1—For State, City, or Local Tax Department**

<table>
<thead>
<tr>
<th>Employee's social security number</th>
<th>OMB No. 1545-0008</th>
</tr>
</thead>
<tbody>
<tr>
<td>987-65-4321</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer Identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>38 - 1234567</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer's name, address, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sunny Street Cafe</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Control number</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Employee's first name and initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jason Blusky</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee's address and ZIP code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Employer's state ID number</th>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>MI</td>
<td>38 - 1234567</td>
<td>12,750</td>
<td>472</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,785</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Medicare wages and tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Medicare tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocated tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dependent care benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
</tr>
</tbody>
</table>

---

### Form W-2 Wage and Tax Statement

**Copy 1—For State, City, or Local Tax Department**

<table>
<thead>
<tr>
<th>Employee's social security number</th>
<th>OMB No. 1545-0008</th>
</tr>
</thead>
<tbody>
<tr>
<td>987-65-4321</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer Identification number (EIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td>65 - 9876543</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employer's name, address, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Movie Makers Plus</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Control number</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Employee's first name and initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jason Blusky</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee's address and ZIP code</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Employer's state ID number</th>
<th>State wages, tips, etc.</th>
<th>State income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>CA</td>
<td>65 - 9876543</td>
<td>17,200</td>
<td>515</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Wages, tips, other compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>17,200</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Federal income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>2,408</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Medicare wages and tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Medicare tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Social security tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocated tips</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Dependent care benefits</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
</tr>
</tbody>
</table>

---

Form W-2 Wage and Tax Statement

Department of the Treasury—Internal Revenue Service
Form 1040NR-EZ
U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

Information about Form 1040NR-EZ and its instructions is at www.irs.gov/form1040nrez.

Your first name and initial
JASON
Last name
BLUESKY
Identifying number (see instructions)
987-65-4231

Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions.
123 MAPLE LANE
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).
ANYTOWN, MI 48922

Foreign country name

Foreign province/state/county

Foreign postal code

Filing Status
Check only one box.

1 ☐ Single nonresident alien

2 ☐ Married nonresident alien

3 Wages, salaries, tips, etc. Attach Form(s) W-2

4 Taxable refunds, credits, or offsets of state and local income taxes

5 Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.

6 Total income exempt by a treaty from page 2, Item J(1)(e)

7 Add lines 3, 4, and 5

8 Scholarship and fellowship grants excluded

9 Student loan interest deduction

10 Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income

11 Itemized deductions (see instructions)

12 Subtract line 11 from line 10

13 Exemption (see instructions)

14 Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-

15 Tax. Find your tax in the tax table in the instructions

16 Unreported social security and Medicare tax from Form:

a 4137

b 8919

17 Add lines 15 and 16. This is your total tax

18a Federal income tax withheld from Form(s) W-2 and 1099-R

18b Federal income tax withheld from Form(s) 1042-S

19 2014 estimated tax payments and amount applied from 2013 return

20 Credit for amount paid with Form 1040-C

21 Add lines 18a through 20. These are your total payments

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid

23a Amount of line 22 you want refunded to you. If Form 8888 is attached, check here

b Routing number

c Type: ☐ Checking ☐ Savings

d Account number

e If you want your refund check mailed to an address outside the United States not shown above, enter that address here:


24 Amount of line 22 you want applied to your 2015 estimated tax

Amount You Owe

25 Amount you owe. Subtract line 21 from line 17. For details on how to pay, see instructions

26 Estimated tax penalty (see instructions)

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ Yes. Complete the following. ☐ No

Designee’s name

Phone no.

Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and accurately list all amounts and sources of U.S. source income I received during the tax year. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation in the United States

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Paid Preparer Use Only

Print/Type preparer’s name

Preparer’s signature

Date

Check ☐ if self-employed

PTIN

Firm’s name

Firm’s EIN

Firm’s address

Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Cat. No. 21534N

Form 1040NR-EZ (2014)
2014 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2015.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 147

1. Filer's First Name: JASON
   M.I. Last Name: BLUESKY

2. Filer's Full Social Security No. (Example: 123-45-6789)
   - 987 — 65 — 4321

If a Joint Return, Spouse's First Name: 
M.I. Last Name: 

   - 

Home Address (Number, Street, or P.O. Box)
123 MAPLE LANE

City or Town: ANYTOWN
State: MI
ZIP Code: 48922

4. School District Code (5 digits – see page 60)
   - 

5. STATE CAMPAIGN FUND
   Check if you (and/or your spouse, if filing a joint return) want $3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.
   - Filer
   - Spouse

6. FARMERS, FISHERMEN, OR SEAFARERS
   Check this box if 2/3 of your income is from farming, fishing, or seafaring.

7. 2014 FILING STATUS. Check one.
   a. Single
   b. Married filing jointly
   c. Married filing separately*

   * If you check box "c," complete line 3 and enter spouse's full name below:

8. 2014 RESIDENCY STATUS. Check all that apply.
   a. Resident
   b. Nonresident *
   c. Part-Year Resident *

   * If you check box "b" or "c," you must complete and attach Schedule NR.

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter $1,500 on line 9d (see instr.).
   a. Number of exemptions claimed on 2014 federal return
   b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled
   c. Number of qualified disabled veterans
   d. Claimed as dependent, see line 9 NOTE above
   e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15

10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions)
   - 29,950

11. Additions from Schedule 1, line 9. Attach Schedule 1
   - 

12. Total. Add lines 10 and 11
   - 29,950

13. Subtractions from Schedule 1, line 27. Attach Schedule 1
   - 17,200

14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"
   - 12,750

15. Exemption allowance. Enter amount from line 9e or Schedule NR, line 19
   - 1,720

16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"
   - 11,030

17. Tax. Multiply line 16 by 4.25% (0.0425)
   - 469

NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions)
   - 

19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions)
   - 

20. Income Tax. Subtract the sum of lines 18b and 19b from line 17. If the sum of lines 18b and 19b is greater than line 17, enter "0"
   - 469

+ 0000 2014 05 01 27 1 Continue on page 2. This form cannot be processed if page 2 is not completed and attached.
**2014 MI-1040, Page 2 of 2**

<table>
<thead>
<tr>
<th>Filer's Full Social Security Number</th>
<th>987 — 65 — 4321</th>
</tr>
</thead>
</table>

21. Enter amount of Income Tax from line 20 ................................................................. 21. 00  
22. Voluntary Contributions from Form 4642, line 10. Attach Form 4642 .................. 22. 00  
23. **USE TAX.** Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions) .................................................. 23. 00  
24. **Total Tax Liability.** Add lines 21, 22 and 23 .......................................................... 24. 469 00  

**REFUNDABLE CREDITS AND PAYMENTS**

25. **Property Tax Credit.** Attach MI-1040CR or MI-1040CR-2 ....................................... 25. 00  
26. **Farmland Preservation Credit.** Attach MI-1040CR-5 ................................................. 26. 00  
27. a. Federal Earned Income Tax Credit ................................................................. 27a. 00  
    b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06) .................. 27b. 00  
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581 .............. 28. 00  
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s) ........................................................................................................... 29. 472 00  
30. Estimated tax, extension payments and 2013 credit forward .................................... 30. 00  
31. **Total refundable credits and payments.** Add lines 25, 26, 27b, 28, 29 and 30 ........ 31. 472 00  

**REFUND OR TAX DUE**

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest and penalty if applicable (see instr.) **YOU OWE**  
33. Overpayment. If line 31 is greater than line 24, subtract line 24 from line 31 ............ 33. 3 00  
34. **Credit Forward.** Amount of line 33 to be credited to your 2015 estimated tax for your 2015 tax return .................................................. 34. 00  
35. Subtract line 34 from line 33. .................................................................................... 35. 3 00  

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b, and c.

<table>
<thead>
<tr>
<th>a. Routing Transit Number</th>
<th>b. Account Number</th>
<th>c. Type of Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Checking</td>
<td>2. Savings</td>
<td></td>
</tr>
</tbody>
</table>

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2013, enter dates below.

**ENTER DATE OF DEATH ONLY.** Example: 04-15-2014 (MM-DD-YYYY)

<table>
<thead>
<tr>
<th>Filer</th>
<th>— —</th>
<th>Spouse</th>
<th>— —</th>
</tr>
</thead>
</table>

Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer’s PTIN, FEIN or SSN

Preparer’s Business Name (print or type)

Preparer’s Business Address (print or type)

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

<table>
<thead>
<tr>
<th>Filer’s Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse’s Signature</td>
<td>Date</td>
</tr>
</tbody>
</table>

By checking this box, I authorize Treasury to discuss my return with my preparer.

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

Pay amount on line 32. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to “State of Michigan.” Print the last four digits of your Social Security number and “2014 Income Tax” on the front of your check. If paying on behalf of another taxpayer, write the filer’s name and the last four digits of their Social Security number on the check. Do not staple your check to the return. You can pay electronically using Michigan’s e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit www.michigan.gov/iit.  

+ 0000 2014 05 02 27 9
## 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 instructions). ........................................................................ 2. 00
3. Gains from Michigan column of MI-1040D and MI-4797 .......................................................... 3. 00
4. Losses attributable to other states (see instructions). ................................................................. 4. 00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797 ........................................ 5. 00
6. Oil, gas, and nonferrous metallic mineral expenses deducted to arrive at Adjusted Gross Income (AGI). ...................................................................................................................... 6. 00
7. Federal Net Operating Loss deduction. ..................................................................................... 7. 00
8. Other (see instructions). Describe: .............................................................................................. 8. 00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11 ................................. 9. 00

### Filer's Information

<table>
<thead>
<tr>
<th>Filer's First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Filer's Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>JASON</td>
<td></td>
<td>BLUESKY</td>
<td>987 ____ 65 ____ 4321</td>
</tr>
</tbody>
</table>
# 2014 MICHIGAN Schedule 1 Additions and Subtractions

**Filer's First Name** | **M.I.** | **Last Name** | **Filer's Full Social Security No.** (Example: 123-45-6789)
--- | --- | --- | ---
JASON | BLUESKY | 987 65 4321

## 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. Schedule B 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. **Explain type and source:** SCH NR 13. 17,200 00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 .. 14. 00
15. Income earned while a resident of a Renaissance Zone (see instructions) .......................... 15. 00
16. Michigan state and local income tax refunds received in 2014 and included on 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, gas, and nonferrous metallic minerals income included in AGI ..................................... 19. 00
20. Resident tribal member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47 ................................................................. 20. 00
22. Miscellaneous subtractions (see instructions). **Describe:** ...................................................... 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 before continuing with this section.

<table>
<thead>
<tr>
<th>FILER</th>
<th>SPOUSE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A.</strong></td>
<td><strong>D.</strong></td>
</tr>
<tr>
<td>Year of Birth (19xx)</td>
<td>Year of Birth (19xx)</td>
</tr>
<tr>
<td><strong>B.</strong></td>
<td><strong>E.</strong></td>
</tr>
<tr>
<td>(as of 12-31-2014)</td>
<td>(as of 12-31-2014)</td>
</tr>
<tr>
<td><strong>C.</strong></td>
<td><strong>F.</strong></td>
</tr>
<tr>
<td>Check if SSA Exempt</td>
<td>Check if SSA Exempt</td>
</tr>
</tbody>
</table>

24. **Michigan Standard Deduction.** Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946, through January 1, 1948, and reached age 67 on or before December 31, 2014. **Do not complete lines 25 and 26.** ....... 24. 00
25. **Retirement benefits.** Enter amount from line 15, 26, or 27 of Form 4884, Michigan Pension Schedule. **Attach Form 4884** ................................................................. 25. 00
26. Dividend/interest/capital gains deduction for taxpayers **69 years and older.** Deduction is limited to $10,929 for single or married filing separately filers and $21,857 for joint filers, less any deduction for retirement benefits (see instructions) ................................................................. 26. 00

Check this box if you are the unmarried 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. **Total subtractions.** Add lines 10 through 26. Enter here and on MI-1040, line 13 ............... 27. 17,200 00
### Income Allocation

<table>
<thead>
<tr>
<th></th>
<th>A. Total Income</th>
<th>B. Michigan Income</th>
<th>C. Other State(s) Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>29,950</td>
<td>00</td>
<td>12,750</td>
</tr>
<tr>
<td>6.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>10.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>11.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>12.</td>
<td>29,950</td>
<td>00</td>
<td>12,750</td>
</tr>
<tr>
<td>13.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>14.</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
</tbody>
</table>

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

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>Enter amount from MI-1040, line 9e</td>
<td>4,000</td>
</tr>
<tr>
<td>16.</td>
<td>Enter Michigan source income from line 14, column B</td>
<td>12,750</td>
</tr>
<tr>
<td>17.</td>
<td>Enter total income from line 14, column A</td>
<td>29,950</td>
</tr>
<tr>
<td>18.</td>
<td>Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)</td>
<td>43</td>
</tr>
<tr>
<td>19.</td>
<td>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</td>
<td>1,720</td>
</tr>
</tbody>
</table>
INSTRUCTIONS: If you had Michigan income tax withheld in 2014, you must complete a Withholding Tax Schedule (Schedule W) to claim the withholding on your Individual Income Tax Return (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

<table>
<thead>
<tr>
<th>1. Filer’s First Name</th>
<th>M.I.</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>JASON</td>
<td></td>
<td>BLUESKY</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Filer’s Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>987 — 65 — 4321</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>If a Joint Return, Spouse’s First Name</th>
<th>M.I.</th>
<th>Last Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### TABLE 1: MICHIGAN TAX withheld OR MILITARY PAY REPORTED ON W-2, W-2G or CORRECTED W-2 FORMS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>38-1234567</td>
<td>SUNNY STREET CAFE</td>
<td>12,750 00</td>
<td>472 00</td>
</tr>
</tbody>
</table>

4. SUBTOTAL. Enter total of Table 1, column E. ................................................................. 4. 472 00

### TABLE 2: MICHIGAN TAX withheld OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS REPORTED ON 1099 FORMS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
</table>

5. SUBTOTAL. Enter total of Table 2, column E. ................................................................. 5. 00

Continue on page 2.
Instructions for Schedule W
Withholding Tax Schedule

Schedule W is designed to report State of Michigan income tax withholding. Schedule W enables us to process your individual income tax return more efficiently.

Attach the completed Schedule W to your return. An attachment number is listed in the upper right corner to help you assemble your forms in the correct order behind your Individual Income Tax Return (MI-1040).

If a Schedule W is not attached when required, the processing of your return will be delayed. Do not submit W-2 and/or 1099 forms with your return.

If you are filing Form MI-1040X-12 because you received a corrected W-2 you must complete a Schedule W. Keep copies of your W-2s with your tax records for six years and have them available if requested by the Department of Treasury.

Michigan Residents. If you paid income tax to a governmental unit outside of Michigan, see instructions for MI-1040, line 18.

Completing the Withholding Tables

Lines not listed are explained on the form.

Complete the withholding tables using information from your W-2, 1099 and MI-4919 forms, and any other documents that report Michigan tax withheld. If you need additional space, attach another Schedule W.

Table 1 Column D: Enter wages, tips, and other compensation from W-2 forms from which Michigan tax was withheld. Exception: Enter military pay even if no Michigan tax was withheld.

Table 2 Column D: Enter unemployment compensation, taxable pension from federal return, and any other taxable income from any 1099 forms from which Michigan tax was withheld. Exception: Enter military retirement benefits and railroad retirement benefits from 1099R, RRB-1099 and/or RRB-1099R forms, even if no Michigan tax was withheld.

Table 3: Report Michigan flow-through information provided to you by the flow-through entity. This form may be filed without page 2 if you are not claiming Flow-Through Withholding in Table 3. If only page 1 needs to be filed, add lines 4 and 5 and carry the total to Form MI-1040, line 29.

Line 7: Total. Enter total of line 4 from Table 1, line 5 from Table 2, and line 6 from Table 3 and carry total to Form MI-1040, line 29.