Steps to Complete your Michigan Tax Return:

1. Start with your completed U.S. 1040-NR. You will also need any W-2, 1042s, or 1099 forms that you received for 2022.

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

3. Fill out Michigan Schedule NR.
   Note: Line 11 should include only the amount of scholarship and/or 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. 1040-NR.


5. Fill out Michigan Schedule W (if applicable). This is where 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>Income code</th>
<th>Gross income</th>
<th>Tax withheld</th>
<th>Recipient's TIN (If any)</th>
<th>Recipient's Canadian identifier (If any)</th>
<th>Recipient's foreign tax identification number, if any</th>
<th>US State Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>20,000</td>
<td>2,800</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Form 1042-S: Foreign Person's U.S. Source Income Subject to Withholding**

- **Income code**: 16
- **Gross income**: 20,000
- **Tax withheld**: 2,800
- **Recipient's TIN**: (If any)
- **Recipient's Canadian identifier (If any)**: (If any)
- **Recipient's foreign tax identification number, if any**: (If any)
- **US State Code**: (If any)

For Privacy Act and Paperwork Reduction Act Notices, see instructions.
| a. Employee's social security number | 123-00-4567 |
| b. Employer identification number (EIN) | 38-9876543 |
| c. Employer's name, address, and ZIP code | ABC Enterprise  
123 Ann Arbor Road  
Ann Arbor, MI 48123 |
| d. Control number |  |
| e. Employee's first name and initial |  |
| f. Employee's address and ZIP code |  |
| g. Employer's state ID number | MI | 38-9876543 |

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

| 1. Wages, tips, other compensation | 13,250 |
| 2. Federal income tax withheld | 1,855 |
| 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. See instructions for box 12 |  |
| 13. |  |
| 14. Other |  |
| 12c. |  |
| 12d. |  |

| 15. State wages, tips, etc. | 13,250 |
| 16. State income tax | 563 |
| 17. Local wages, tips, etc. |  |
| 18. Local income tax |  |

Do Not Cut, Fold, or Staple Forms on This Page
## U.S. Nonresident Alien Income Tax Return

### For the year Jan. 1–Dec. 31, 2022, or other tax year beginning ______________, 2022, ending ______________, 2022

### Filing Status

- [ ] Single
- [ ] Married filing separately (MFS)
- [ ] Qualifying surviving spouse (QSS)
- [ ] Estate
- [ ] Trust

**Home address (number and street). If you have a P.O. box, see instructions.**

**Abigail Smith**

**567 Sparty Lane**

**City, town, or post office. If you have a foreign address, also complete spaces below.**

**Ann Arbor**

**State**

**MI**

**ZIP code**

**48123**

**Foreign country name**

- [ ] Foreign province/state/county

**Foreign postal code**

### Digital Assets

At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

- [ ] Yes
- [ ] No

**Credit for other dependents**

- [ ]

### Income

- **Total amount from Form(s) W-2, box 1 (see instructions)**
  - [ ]

- **Household employee wages not reported on Form(s) W-2**
  - [ ]

- **Tip income not reported on line 1a (see instructions)**
  - [ ]

- **Medicaid waiver payments not reported on Form(s) W-2 (see instructions)**
  - [ ]

- **Taxable dependent care benefits from Form 2441, line 26**
  - [ ]

- **Employer-provided adoption benefits from Form 8839, line 29**
  - [ ]

- **Wages from Form 991-F, line 6**
  - [ ]

- **Other earned income (see instructions)**
  - [ ]

- **Reserved for future use**
  - [ ]

- **Total income exempt by a treaty from Schedule Oi (Form 1040-NR), item L, line 1(e)**
  - [ ]

- **Add lines 1a through 1h**
  - [ ]

- **Tax-exempt interest**
  - [ ]

- **Ordinary dividends**
  - [ ]

- **Taxable amount**
  - [ ]

- **Pensions and annuities**
  - [ ]

- **Reserved for future use**
  - [ ]

- **Capital gain or (loss)**
  - [ ]

- **Add lines 1z, 2b, 3b, 4b, 5b, and 7. This is your total effectively connected income**
  - [ ]

### Adjustments to income

- **From Schedule 1 (Form 1040), line 26**
  - [ ]

- **Reserved for future use**
  - [ ]

- **Enter the amount from line 10a. These are your total adjustments to income**
  - [ ]

- **Subtract line 10d from line 9. This is your adjusted gross income**
  - [ ]

### Itemized deductions

- **(from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)**
  - [ ]

- **Qualified business income deduction from Form 8995 or Form 8995-A**
  - [ ]

- **Exemptions for estates and trusts only (see instructions)**
  - [ ]

- **Add lines 13a and 13b**
  - [ ]

- **Add lines 12 and 13c**
  - [ ]

- **Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income**
  - [ ]

---

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

- [ ]

---

**Cat. No. 11364C**

**Form 1040-NR (2022)**
**Tax and Credits**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>16</td>
<td>Tax (see instructions). Check if any from Forms:</td>
<td>1</td>
<td>8814</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>4972</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>2036</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Amount from Schedule 2 (Form 1040), line 3</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>18</td>
<td>Add lines 16 and 17</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>19</td>
<td>Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>20</td>
<td>Amount from Schedule 3 (Form 1040), line 8</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>21</td>
<td>Add lines 19 and 20</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>22</td>
<td>Subtract line 21 from line 18. If zero or less, enter -0-</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>23a</td>
<td>Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>23b</td>
<td>Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>23c</td>
<td>Transportation tax (see instructions)</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>23d</td>
<td>Add lines 23a through 23c</td>
<td></td>
<td>2036</td>
</tr>
<tr>
<td>24</td>
<td>Add lines 22 and 23d. This is your total tax</td>
<td></td>
<td>2036</td>
</tr>
</tbody>
</table>

**Payments**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>25</td>
<td>Federal income tax withheld from</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25a</td>
<td>Form(s) W-2</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25b</td>
<td>Form(s) 1099</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25c</td>
<td>Other forms (see instructions)</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25d</td>
<td>Add lines 25a through 25c</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25e</td>
<td>Form(s) 8805</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25f</td>
<td>Form(s) 8288-A</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>25g</td>
<td>Form(s) 1042-S</td>
<td></td>
<td>1,855</td>
</tr>
<tr>
<td>26</td>
<td>2022 estimated tax payments and amount applied from 2021 return</td>
<td></td>
<td>2,800</td>
</tr>
<tr>
<td>27</td>
<td>Reserved for future use</td>
<td></td>
<td>4,655</td>
</tr>
<tr>
<td>28</td>
<td>Additional child tax credit from Schedule 8812 (Form 1040)</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>29</td>
<td>Credit for amount paid with Form 1040-C</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>30</td>
<td>Reserved for future use</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>31</td>
<td>Amount from Schedule 3 (Form 1040), line 15</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>32</td>
<td>Add lines 28, 29, and 31. These are your total other payments and refundable credits</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>33</td>
<td>Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments</td>
<td></td>
<td>2,619</td>
</tr>
</tbody>
</table>

**Refund**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>34</td>
<td>If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>35a</td>
<td>Amount of line 34 you want refunded to you. If Form 8888 is attached, check here</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>35b</td>
<td>Routing number</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>35c</td>
<td>Type: □ Checking □ Savings</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>35d</td>
<td>Account number</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>35e</td>
<td>If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>36</td>
<td>Amount of line 34 you want applied to your 2023 estimated tax</td>
<td></td>
<td>2,619</td>
</tr>
</tbody>
</table>

**Amount You Owe**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>37</td>
<td>Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions</td>
<td></td>
<td>2,619</td>
</tr>
<tr>
<td>38</td>
<td>Estimated tax penalty (see instructions)</td>
<td></td>
<td>2,619</td>
</tr>
</tbody>
</table>

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS? See instructions.

<table>
<thead>
<tr>
<th>Designee's name</th>
<th>Phone number</th>
<th>Personal identification number (PIN)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Sign Here**

Your signature

<table>
<thead>
<tr>
<th>Date</th>
<th>Your occupation</th>
<th>If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Phone no.

Email address

**Paid Preparer Use Only**

Preparer's name

Preparer's signature

Date

PTIN

Check if: □ Self-employed

Firm's name

Firm's address

Phone no.

Firm's EIN

Go to www.irs.gov/Form1040NR for instructions and the latest information.
## 2022 MICHIGAN Individual Income Tax Return MI-1040

**Return is due April 18, 2023. Type or print in blue or black ink.**

<table>
<thead>
<tr>
<th>1. Filer’s First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>2. 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 00 4567</td>
</tr>
</tbody>
</table>

**Home Address (Number, Street, or P.O. Box)**

567 SPARTY LANE

**City or Town**

ANN ARBOR

**State**

MI

**ZIP Code**

48123

### 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. 2022 FILING STATUS. Check one.

- a. Single
- b. Married filing jointly
- c. Married filing separately

### 8. 2022 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 9e, enter 0 on line 9a and enter $1,500 on line 9e (see instr.).

- a. Number of exemptions (see instructions) ................................................................. 9a.  
  1 x $5,000  
  5,000 00

- b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled  
  9b.  
  $2,900 00

- c. Number of qualified disabled veterans ................................................................. 9c.  
  $400 00

- d. Number of Certificates of Stillbirth from MDHHS (see instructions) ...................... 9d.  
  $5,000 00

- e. Claimed as dependent, see line 9 NOTE above .............................................. 9e.  
  $5,000 00

- f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15 .................................. 9f.  
  $5,000 00

### 10. Adjusted Gross Income from your U.S. Form 1040 (see instructions) ..................... 10.  
  $19,250 00

### 11. Additions from Schedule 1, line 9. Include Schedule 1 ........................................ 11.  
  00

### 12. Total. Add lines 10 and 11 ................................................................................ 12.  
  $19,250 00

### 13. Subtractions from Schedule 1, line 30. Include Schedule 1 ....................................... 13.  
  $6,000 00

### 14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter “0” ........................................ 14.  
  $13,250 00

### 15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19 .................. 15.  
  $3,450 00

### 16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter “0” ........................................ 16.  
  $9,800 00

### 17. Tax. Multiply line 16 by 4.25% (0.0425) ................................................................ 17.  
  $417 00

**NON-REFUNDABLE CREDITS**

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions) ..................</td>
<td>00</td>
</tr>
<tr>
<td>18a.</td>
<td>00</td>
</tr>
<tr>
<td>19. Michigan Historic Preservation Tax Credit (see instructions)</td>
<td>00</td>
</tr>
<tr>
<td>19a.</td>
<td>00</td>
</tr>
<tr>
<td>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”</td>
<td>417</td>
</tr>
</tbody>
</table>

---

**Michigan Department of Treasury (Rev. 04-22), Page 1 of 2**

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

Continue on page 2. This form cannot be processed if page 2 is not completed and included.
21. Enter amount of Income Tax from line 20. ................................................. 21. 417 00
22. Voluntary Contributions from Form 4642, line 6. Include 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. 417 00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2 ..................................... 25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5 ............................ 26. 00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b. 27a. 00  27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581 ....... 28. 00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions) .......................................................... 29. 00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2a) .................. 30. 563 00
31. Estimated tax, extension payments and 2021 credit forward .............................. 31. 00
32. 2022 AMENDED RETURNS ONLY. Taxpayers completing an original 2022 return should skip to line 33. Amended returns must include Schedule AMD (see instructions).
   32a. ☐ if you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.
   32b. ☐ if you paid less than 32c. and/or credit forward on the original return, check box 32b and enter the amount paid on line 32c. Do not include interest or penalty.
   32c. 563 00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c ........... 33. 563 00

REFUND OR TAX DUE

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.
   Include interest 00 and penalty 00 .................................. YOU OWE 34. 00
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33 .......................... 35. 146 00
36. Credit Forward. Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return ................................................. 36. 00
37. Subtract line 36 from line 35. .................................................................................. 37. 146 00

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

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (MM-DD-YYYY)
Filer — — Spouse — —

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.
Filer’s Signature — — Date — — Preparer’s PTIN, FEIN or SSN — —
Spouse’s Signature — — Date — — Preparer’s Name (print or type) — —
Preparer’s Business Name, Address and Telephone Number — —
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 34 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

+ 0000 2022 05 02 27 2
## 2022 MICHIGAN Schedule 1 Additions and Subtractions

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

Include with Form MI-1040. Type or print in blue or black ink.

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

### 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, and allocated share of tax paid by an electing flow-through entity (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 (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI) .................................................................................. & 6. & 00
7. Federal Net Operating Loss deduction included in AGI ......................................................................... & 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

### 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. Include 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: SCHOLARSHIP-SCH NR ................................. & 13. & 6,000
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 2022 and included on MI-1040, line 10 (see instructions) .................................................................................................................. & 16. & 00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program ........................................................................................................... & 17. & 00
18. Michigan Education Trust .......................................................................................................................... & 18. & 00
19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) 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
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, Michigan First-Time Home Buyer Savings Program. Include Form 5792 ................................................................... & 21. & 00
22. Miscellaneous subtractions (see instructions). Describe: ........................................................................ & 22. & 00

Continue on page 2.
2022 MICHIGAN Schedule 1 Additions and Subtractions

Deduction Based on Year of Birth
Complete 23A through 23H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 24, 25, 26, or 27. Check box(es) 23C and/or 23G only if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). See instructions before continuing.

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>B.</td>
<td>C.</td>
<td>D.</td>
<td></td>
</tr>
<tr>
<td>Year of Birth (19xx)</td>
<td>Age as of 12-31-2022</td>
<td>Check if flier received benefits from SSA exempt employment</td>
<td>Check if flier retired as of 01-01-2013 and born after 1952</td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>E.</td>
<td>F.</td>
<td>G.</td>
<td>H.</td>
</tr>
<tr>
<td>Year of Birth (19xx)</td>
<td>Age as of 12-31-2022</td>
<td>Check if spouse received benefits from SSA exempt employment</td>
<td>Check if spouse retired as of 01-01-2013 and born after 1952</td>
</tr>
</tbody>
</table>

24. **Tier 2 Michigan Standard Deduction.** Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 25, 26 or 27. ................................................................. 24. 00

25. **Tier 3 Michigan Standard Deduction.** Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1956, and reached age 67 on or before December 31, 2022. Do not complete lines 24, 26 or 27. Enter amount from line 6 of Worksheet 2. ........................................................................................................ 25. 00

26. **Retirement benefits.** Enter amount from line 16, 17 or 18 of Form 4884, Michigan Pension Schedule. Include Form 4884. ........................................................................................................ 26. 00

27. **Dividend/interest/capital gains deduction for taxpayers 77 years and older.** Deduction is limited to $12,697 for single or married filing separately filers and $25,394 for joint filers, less any deduction for retirement benefits (see instructions). ........................................................................................................ 27. 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.

28. **Subtotal.** Add lines 10 through 27. ........................................................................................................ 28. 00

29. **2022 Michigan NOL Deduction.** Enter amount from line 11 or 12 of Form 5674, Michigan Net Operating Loss Deduction. Include Form 5674. ........................................................................................................ 29. 00

30. **Total Subtractions.** Add lines 28 and 29. Enter here and on MI-1040, line 13. ............................... 30. 6,000

+ 0000 2022 09 02 27 4
2022 MICHIGAN Nonresident and Part-Year Resident Schedule

1. Filer's First Name: ABIGAIL
   M.I.:
   Last Name: SMITH
   123 00 4567
If a Joint Return, Spouse’s First Name:
M.I.:
Last Name:

4. 2022 RESIDENCY STATUS:
Check all that apply.
   a. X Nonresident
   b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2022

<table>
<thead>
<tr>
<th>FILER</th>
<th>SPouse</th>
</tr>
</thead>
<tbody>
<tr>
<td>FROM:</td>
<td>2022</td>
</tr>
<tr>
<td>TO:</td>
<td>2022</td>
</tr>
</tbody>
</table>

Income Allocation

5. Wages, salaries, other payments (tips, etc.)
   13,250 00 13,250 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)
    6,000 00 6,000 00 00
12. Total income. Add lines 5 through 11
    19,250 00 13,250 00 6,000 00
13. Enter the total adjustments from U.S. 1040 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
    19,250 00 13,250 00 6,000 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
    5,000 00
16. Enter Michigan source income from line 14, column B
    13,250 00
17. Enter total income from line 14, column A
    19,250 00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)
    69 %
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
    3,450 00
# 2022 MICHIGAN Withholding Tax Schedule

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

**Type or print in blue or black ink.**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2022, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include 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>Enter &quot;X&quot; for 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>38-9876543</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). .................................................. 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 (Both Tier 1 and Tier 2) 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>Enter &quot;X&quot; for 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>
</tbody>
</table>

Enter Table 2 Subtotal from additional Schedule W forms (if applicable). .................................................. 00

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

6. **TOTAL.** Add lines 4 and 5. Enter here and carry to MI-1040, line 30. ................................................................. 6. **563** 00
Example 2:
John Wolverine
<table>
<thead>
<tr>
<th>Invoice Details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Employee's social security number:</strong> 987-00-4321</td>
</tr>
<tr>
<td><strong>Employer identification number (EIN):</strong> 65-9876543</td>
</tr>
<tr>
<td><strong>Employer's name, address, and ZIP code:</strong> West Coast Movies 456 Yellow Lane Anytown, CA 49654</td>
</tr>
<tr>
<td><strong>Employee's first name and initial:</strong> John Wolverine</td>
</tr>
<tr>
<td><strong>Employee's last name:</strong> Wolverine</td>
</tr>
<tr>
<td><strong>Employee's address and ZIP code:</strong> 111 Campus Lane Everytown, MI 48123</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, tips, other compensation</td>
<td>$17,200</td>
</tr>
<tr>
<td>2. Federal income tax withheld</td>
<td>$2,408</td>
</tr>
<tr>
<td>3. Social security wages</td>
<td></td>
</tr>
<tr>
<td>4. Social security tax withheld</td>
<td></td>
</tr>
<tr>
<td>5. Medicare wages and tips</td>
<td></td>
</tr>
<tr>
<td>6. Medicare tax withheld</td>
<td></td>
</tr>
<tr>
<td>7. Social security tips</td>
<td></td>
</tr>
<tr>
<td>8. Allocated tips</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9. Nonqualified plans</th>
</tr>
</thead>
<tbody>
<tr>
<td>10. Dependent care benefits</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Employee'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>Local income tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>19. Local income tax</td>
</tr>
</tbody>
</table>

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

**2022**

*Copy B—To Be Filed With Employee’s FEDERAL Tax Return.*

This information is being furnished to the Internal Revenue Service.
| a | Employer's social security number | 987-00-4321 |
| b | Employer identification number (EIN) | 38-1234567 |
| c | Employer's name, address, and ZIP code |
|   | Sunny Side Diner |
|   | 123 Blue Lane |
|   | Everytown, MI 48123 |
| d | Control number |
| e | Employee's first name and initia | John Wolverine |
|   | Last name | Wolverine |
|   | Suffix | |
| f | Employee's address and ZIP code |
| g | State | MI |
| h | Employer's state ID number | 38-1234567 |
| i | State wages, tips, etc. | 12,750 |
| j | State income tax | 472 |
| k | Local wages, tips, etc. | 12,750 |
| l | Local income tax | 175 |
| m | Total | DET |

Form W-2 Wage and Tax Statement
Copy C—For EMPLOYEE'S RECORDS
(See Notice to Employee on the back of Copy B.)

Department of the Treasury—Internal Revenue Service
Safe, accurate, FAST! Use
**Form 1040-NR**

Department of the Treasury—Internal Revenue Service

**U.S. Nonresident Alien Income Tax Return** 2022

**OMB No.** 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2022, or other tax year beginning ___________________ 2022, ending ________________, 20 ___ See separate instructions.

### Filing Status

- [ ] Single
- [ ] Married filing separately (MFS)
- [ ] Qualifying surviving spouse (QSS)
- [ ] Estate
- [ ] Trust

If you checked the QSS box, enter the child’s name if the qualifying person is a child but not your dependent:

---

### Your first name and middle initial

John

### Last name

Wolverine

### Your identifying number

987 00 4321

### Home address (number and street). If you have a P.O. box, see instructions.

111 Campus Lane

### City, town, or post office. If you have a foreign address, also complete spaces below.

Everytown

### State

MI

### ZIP code

48123

### Foreign country name


### Foreign province/state/county


### Foreign postal code


### Digital Assets

At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

- [ ] Yes
- [ ] No

### Dependents

(see instructions):

<table>
<thead>
<tr>
<th>(1) First name</th>
<th>Last name</th>
<th>(2) Dependent’s identifying number</th>
<th>(3) Relationship to you</th>
<th>(4) Check the box if qualifies for (see inst.):</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Child tax credit</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Credit for other dependents</td>
</tr>
</tbody>
</table>

### Income

**Effectively Connected With U.S. Trade or Business**

- [ ] If more than four dependents, see instructions and check here [ ]

**Income: 29,950**

### Attach Form(s)

- [ ] Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

### Adjustments to income

- [ ] From Schedule 1 (Form 1040), line 26
- [ ] Reserved for future use
- [ ] Enter the amount from line 10a. These are your total adjustments to income

### Subtract line 10d from line 9. This is your adjusted gross income

- [ ] 29,950

### Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)

- [ ] Qualified business income deduction from Form 8995 or Form 8995-A
- [ ] Exemptions for estates and trusts only (see instructions)
- [ ] Add lines 13a and 13b

### Subtract line 14 from line 11. If zero or less, enter 0-. This is your taxable income

- [ ] 28,788

---

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
<table>
<thead>
<tr>
<th>Tax and Credits</th>
<th>16</th>
<th>Tax (see instructions). Check if any from Forms:</th>
<th>1</th>
<th>8814</th>
<th>2</th>
<th>4972</th>
<th>3</th>
<th>____________</th>
<th>16</th>
<th>3,256</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td></td>
<td>Amount from Schedule 2 (Form 1040), line 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td></td>
<td>Add lines 16 and 17.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td></td>
<td>Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>19</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>Amount from Schedule 3 (Form 1040), line 8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>20</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td></td>
<td>Add lines 19 and 20.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td></td>
<td>Subtract line 21 from line 18. If zero or less, enter «-»</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
<td>3,256</td>
</tr>
<tr>
<td>23a</td>
<td></td>
<td>Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23a</td>
<td></td>
</tr>
<tr>
<td>23b</td>
<td></td>
<td>Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23b</td>
<td></td>
</tr>
<tr>
<td>23c</td>
<td></td>
<td>Transportation tax (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23c</td>
<td></td>
</tr>
<tr>
<td>23d</td>
<td></td>
<td>Add lines 23a through 23c. This is your total tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23d</td>
<td></td>
</tr>
<tr>
<td>Payments</td>
<td>24</td>
<td>Add lines 22 and 23d. This is your total tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24</td>
<td>3,256</td>
</tr>
<tr>
<td>25</td>
<td></td>
<td>Federal income tax withheld from</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>25a</td>
<td></td>
<td>Form(s) W-2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25a</td>
<td>4,193</td>
</tr>
<tr>
<td>25b</td>
<td></td>
<td>Form(s) 1099</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25b</td>
<td></td>
</tr>
<tr>
<td>25c</td>
<td></td>
<td>Other forms (see instructions)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25c</td>
<td></td>
</tr>
<tr>
<td>25d</td>
<td></td>
<td>Add lines 25a through 25c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25d</td>
<td>4,193</td>
</tr>
<tr>
<td>25e</td>
<td></td>
<td>Form(s) 8805</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25e</td>
<td></td>
</tr>
<tr>
<td>25f</td>
<td></td>
<td>Form(s) 8288-A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25f</td>
<td></td>
</tr>
<tr>
<td>25g</td>
<td></td>
<td>Form(s) 1042-S</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25g</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td></td>
<td>2022 estimated tax payments and amount applied from 2021 return</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td></td>
<td>Reserved for future use</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td></td>
<td>Additional child tax credit from Schedule 8812 (Form 1040)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td></td>
<td>Credit for amount paid with Form 1040-C</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>29</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td></td>
<td>Reserved for future use</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td></td>
<td>Amount from Schedule 3 (Form 1040), line 15</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>31</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td></td>
<td>Add lines 28, 29, and 31. These are your total other payments and refundable credits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>32</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td></td>
<td>Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your total payments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>33</td>
<td>4,193</td>
</tr>
<tr>
<td>Refund</td>
<td>34</td>
<td>If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid</td>
<td>34</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>35a</td>
<td></td>
<td>Amount of line 34 you want refunded to you. If Form 8888 is attached, check here</td>
<td>35a</td>
<td>937</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct deposit?</td>
<td>35b</td>
<td>See instructions</td>
<td>35b</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>See instructions</td>
<td>35c</td>
<td>If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here</td>
<td>35c</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>36</td>
<td></td>
<td>Amount of line 34 you want applied to your 2023 estimated tax</td>
<td>36</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount You Owe</td>
<td>37</td>
<td>Subtract line 33 from line 24. This is the amount you owe.</td>
<td>37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions</td>
<td>37</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>38</td>
<td></td>
<td>Estimated tax penalty (see instructions)</td>
<td>38</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third Party</td>
<td></td>
<td>Do you want to allow another person to discuss this return with the IRS? See instructions.</td>
<td></td>
<td>Yes. Complete below.</td>
<td>No</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designee</td>
<td></td>
<td>Designee’s name</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Phone number</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Personal identification number (PIN)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sign Here</td>
<td></td>
<td>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 complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Your signature</td>
<td></td>
<td>Date</td>
<td></td>
<td>Your occupation</td>
<td></td>
<td>If the IRS sent you an Identity Protection PIN, enter it here (see inst.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Phone no.</td>
<td></td>
<td>Email address</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Paid Preparer</td>
<td></td>
<td>Preparer’s name</td>
<td></td>
<td>Preparer’s signature</td>
<td>Date</td>
<td>PTIN</td>
<td>Check if:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Use Only</td>
<td></td>
<td>Firm’s name</td>
<td></td>
<td>Phone no.</td>
<td></td>
<td>Firm’s EIN</td>
<td></td>
<td>Self-employed</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2022 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 18, 2023. Type or print in blue or black ink.

1. Filer's First Name M.I. Last Name
   JOHN M.I. WOLVERINE

2. Filer's Full Social Security No. (Example: 123-45-6789)
   987 — 00 — 4321

   — — — — —

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

4. School District Code (5 digits – see page 60)
   45,000

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.

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

7. 2022 FILING STATUS. Check one.
   a. X Single
      * If you check box "c," complete line 3 and enter spouse's full name below:
   b. Marital filing jointly
   c. Marital filing separately*

8. 2022 RESIDENCY STATUS. Check all that apply.
   a. Resident
   b. X Nonresident *
      * If you check box “b” or “c,” you must complete and include Schedule NR.
   c. Part-Year Resident *

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9e, enter 0 on line 9a and enter $1,500 on line 9e (see instr.).
   a. Number of exemptions (see instructions) ............................................................. 1 x $5,000 1a. 5,000 00
   b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled
      9b. x $2,900 9b. 00
   c. Number of qualified disabled veterans
      9c. x $400 9c. 00
   d. Number of Certificates of Stillbirth from MDHHS (see instructions)
      9d. x $5,000 9d. 00
   e. Claimed as dependent, see line 9 NOTE above .................................................. 9e. 00
   f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15 ........................................... 9f. 5,000 00

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions) .................................................... 10. 29,950 00

11. Additions from Schedule 1, line 9. Include Schedule 1 ................................................................. 11. 00

12. Total. Add lines 10 and 11 .......................................................................................................................... 12. 29,950 00

13. Subtractions from Schedule 1, line 30. Include Schedule 1 ........................................................................ 13. 17,200 00

14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter “0” ............ 14. 12,750 00

15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.............................................. 15. 2,150 00

16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter “0”......................... 16. 10,600 00

17. Tax. Multiply line 16 by 4.25% (0.0425) ..................................................................................................... 17. 451 00

NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions) ....... 18a. 00 18b. 00

19. Michigan Historic Preservation Tax Credit (see instructions) ............................................................... 19a. 00 19b. 00

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. 451 00

+ 0000 2022 05 01 27 4 Continue on page 2. This form cannot be processed if page 2 is not completed and included.
21. Enter amount of Income Tax from line 20.  
22. Voluntary Contributions from Form 4642, line 6. Include Form 4642.  
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).  
24. Total Tax Liability. Add lines 21, 22 and 23.  

REFUNDABLE CREDITS AND PAYMENTS  
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.  
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).  
31. Estimated tax, extension payments and 2021 credit forward.  
32. 2022 AMENDED RETURNS ONLY. Taxpayers completing an original 2022 return should skip to line 33. Amended returns must include Schedule AMD (see instructions).  
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c.  

REFUND OR TAX DUE  
34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.  
35. Overpayment. If line 33 is greater than line 24, subtract line 24 from line 33.  
36. Credit Forward. Amount of line 35 to be credited to your 2023 estimated tax for your 2023 tax return.  
37. Subtract line 36 from line 35.  

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

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2021, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2022 (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 Name (print or type)  
Preparer’s Business Name, Address and Telephone Number  

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 34 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929
2022 MICHIGAN Schedule 1 Additions and Subtractions

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

Include with Form MI-1040. Type or print in blue or black ink.

<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>JOHN</td>
<td></td>
<td>WOLVERINE</td>
<td>987 — 00 — 4321</td>
</tr>
</tbody>
</table>

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, and allocated share of tax paid by an electing flow-through entity (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 (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI) ...................................................................................................... 6. 00
7. Federal Net Operating Loss deduction included in AGI ................................................................ 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

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. Include 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: CA WAGES - 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 2022 and included on MI-1040, line 10 (see instructions) ......................................................................................................................... 16. 00
17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program .................................................................................................................. 17. 00
18. Michigan Education Trust .................................................................................................................. 18. 00
19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) 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
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, Michigan First-Time Home Buyer Savings Program. Include Form 5792 ............................................ 21. 00
22. Miscellaneous subtractions (see instructions). Describe: _______________________________________ 22. 00

Continue on page 2.
### 2022 MICHIGAN Schedule 1 Additions and Subtractions

#### Deduction Based on Year of Birth

Complete 23A through 23H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 24, 25, 26, or 27. Check box(es) 23C and/or 23G only if you or your spouse received retirement benefits from employment with a governmental agency not covered by the federal Social Security Act (SSA exempt employment). See instructions before continuing.

<table>
<thead>
<tr>
<th>FILER</th>
<th>A. Year of Birth (19xx)</th>
<th>B. Age as of 12-31-2022</th>
<th>C. Check if filer received benefits from SSA exempt employment</th>
<th>D. Check if filer retired as of 01-01-2013 and born after 1952</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPOUSE</td>
<td>E. Year of Birth (19xx)</td>
<td>F. Age as of 12-31-2022</td>
<td>G. Check if spouse received benefits from SSA exempt employment</td>
<td>H. Check if spouse retired as of 01-01-2013 and born after 1952</td>
</tr>
</tbody>
</table>

24. **Tier 2 Michigan Standard Deduction.** Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. **Do not complete lines 25, 26 or 27.**

25. **Tier 3 Michigan Standard Deduction.** Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1956, and reached age 67 on or before December 31, 2022. **Do not complete lines 24, 26 or 27.** Enter amount from line 6 of Worksheet 2.


27. **Dividend/interest/capital gains deduction for taxpayers 77 years and older.** Deduction is limited to $12,697 for single or married filing separately filers and $25,394 for joint filers, less any deduction for retirement benefits (see instructions).

28. **Subtotal.** Add lines 10 through 27.


30. **Total Subtractions.** Add lines 28 and 29. Enter here and on MI-1040, line 13.

---

**Total:** 17,200
Schedule NR

2022 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.

Include with Form MI-1040. Read all instructions before completing this form.

Attachment 02

1. Filer's First Name M.I. Last Name
   JOHN WOLVERINE

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

2. Filer's Full Social Security No. (Example: 123-45-6789)
   987 — 00 — 4321


4. **2022 RESIDENCY STATUS:**
   Check all that apply.
   a. [X] Nonresident
   b. Part-Year Resident of Michigan.
      Enter dates of Michigan residency in 2022*

5. **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. Wages, salaries, other payments (tips, etc.)</td>
<td>29,950</td>
<td>12,750</td>
<td>17,200</td>
</tr>
<tr>
<td>6. Interest and dividends</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>7. Business and farm income (include U.S. Schedules C and F)</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>10. Pensions, IRA distributions, annuities and Social Security (see Form 4884)</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>11. Other (see instructions)</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>12. Total income. Add lines 5 through 11</td>
<td>29,950</td>
<td>12,750</td>
<td>17,200</td>
</tr>
<tr>
<td>13. Enter the total adjustments from U.S. 1040 Describe:</td>
<td>00</td>
<td>00</td>
<td>00</td>
</tr>
<tr>
<td>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.</td>
<td>29,950</td>
<td>12,750</td>
<td>17,200</td>
</tr>
</tbody>
</table>

5,000

**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 | 5,000 |
16. Enter Michigan source income from line 14, column B | 12,750 |
17. Enter total income from line 14, column A | 29,950 |
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%) | 43 % |
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 | 2,150 |
## 2022 MICHIGAN Withholding Tax Schedule

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

**Instructions:** If you had Michigan income tax withheld in 2022, you must complete a Withholding Tax Schedule (Schedule W) to claim the withholding on your Individual Income Tax Return (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include 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>Enter “X” for:</th>
<th>B</th>
<th>Employer’s identification number (Example: 38-1234567)</th>
<th>C</th>
<th>Box c — Employer’s name</th>
<th>D</th>
<th>Box 1 — Wages, tips, other compensation</th>
<th>E</th>
<th>Box 17 — Michigan income tax withheld</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>Filer or Spouse</td>
<td>38-1234567</td>
<td>SUNNY SIDE DINER</td>
<td>12,750</td>
<td>00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Enter Table 1 Subtotal from additional Schedule W forms (if applicable). .................................................. 00

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 (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS

<table>
<thead>
<tr>
<th>A</th>
<th>Enter “X” for:</th>
<th>B</th>
<th>Payer’s federal identification number (Example: 38-1234567)</th>
<th>C</th>
<th>Payer’s name</th>
<th>D</th>
<th>Taxable pension distribution, misc. income, etc. (see inst.)</th>
<th>E</th>
<th>Michigan income tax withheld</th>
</tr>
</thead>
</table>

Enter Table 2 Subtotal from additional Schedule W forms (if applicable). .................................................. 00

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

6. **TOTAL.** Add lines 4 and 5. Enter here and carry to MI-1040, line 30. .............................. 6. 472 00