

## **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.
4. Fill out Michigan Schedule 1.
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

<b>1</b> Income code <b>16</b>		<b>2</b> Gross income <b>20,000</b>		<b>3</b> Chapter indicator. Enter "3" or "4"		<b>13e</b> Recipient's U.S. TIN, if any		<b>13f</b> Ch. 3 status code	
		<b>3a</b> Exemption code		<b>4a</b> Exemption code		<b>13h</b> Recipient's GIN		<b>13i</b> Recipient's foreign tax identification number, if any	
		<b>3b</b> Tax rate		<b>4b</b> Tax rate				<b>13j</b> LOB code	
<b>5</b> Withholding allowance									
<b>6</b> Net income									
<b>7a</b> Federal tax withheld <b>2,800</b>									
<b>7b</b> Check if federal tax withheld was not deposited with the IRS because <input type="checkbox"/>									
<b>7c</b> Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>									
<b>8</b> Tax withheld by other agents									
<b>9</b> Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ( )									
<b>10</b> Total withholding credit (combine boxes 7a, 8, and 9)									
<b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)									
<b>12a</b> Withholding agent's EIN <b>98-7654321</b>			<b>12b</b> Ch. 3 status code		<b>12c</b> Ch. 4 status code				
<b>12d</b> Withholding agent's name <b>University of Michigan</b>									
<b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)									
<b>12f</b> Country code		<b>12g</b> Foreign tax identification number, if any							
<b>12h</b> Address (number and street)									
<b>12i</b> City or town, state or province, country, ZIP or foreign postal code									
<b>13a</b> Recipient's name <b>Abigail Smith</b>					<b>13b</b> Recipient's country code <b>UK</b>		<b>17a</b> State income tax withheld		
<b>13c</b> Address (number and street) <b>567 Sparty Lane</b>					<b>17b</b> Payer's state tax no.			<b>17c</b> Name of state	
<b>13d</b> City or town, state or province, country, ZIP or foreign postal code <b>Ann Arbor, MI 48123</b>									
<b>14a</b> Primary Withholding Agent's Name (if applicable)									
<b>14b</b> Primary Withholding Agent's EIN									
<b>15</b> Check if pro-rata basis reporting <input type="checkbox"/>									
<b>15a</b> Intermediary or flow-through entity's EIN, if any					<b>15b</b> Ch. 3 status code		<b>15c</b> Ch. 4 status code		
<b>15d</b> Intermediary or flow-through entity's name									
<b>15e</b> Intermediary or flow-through entity's GIN									
<b>15f</b> Country code					<b>15g</b> Foreign tax identification number, if any				
<b>15h</b> Address (number and street)									
<b>15i</b> City or town, state or province, country, ZIP or foreign postal code									
<b>16a</b> Payer's name					<b>16b</b> Payer's TIN				
<b>16c</b> Payer's GIN					<b>16d</b> Ch. 3 status code		<b>16e</b> Ch. 4 status code		

22222		VOID <input type="checkbox"/>	a Employee's social security number 123-00-4567		For Official Use Only ► OMB No. 1545-0008					
b Employer identification number (EIN) 38-9876543				1 Wages, tips, other compensation 13,250		2 Federal income tax withheld 1,855				
c Employer's name, address, and ZIP code ABC Enterprise 123 Ann Arbor Road Ann Arbor, MI 48123				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				
d Control number				9		10 Dependent care benefits				
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a See instructions for box 12		
f Employee's address and ZIP code				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b				
				14 Other		12c				
						12d				
15 State	Employer's state ID number MI 38-9876543		16 State wages, tips, etc. 13,250		17 State income tax 563		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

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

Check only one box.  
 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  
 Abigail

Last name  
 Smith

Your identifying number (see instructions)  
 123 00 4567

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

Apt. no.

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

Dependents (see instructions):

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Income Effectively Connected With U.S. Trade or Business

Attach 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.  
 If you did not get a Form W-2, see instructions.

1a

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

1a

13,250

b

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

1b

c

Tip income not reported on line 1a (see instructions)

1c

d

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

1d

e

Taxable dependent care benefits from Form 2441, line 26

1e

f

Employer-provided adoption benefits from Form 8839, line 29

1f

g

Wages from Form 8919, line 6

1g

h

Other earned income (see instructions)

1h

i

Reserved for future use

1i

j

Reserved for future use

1j

k

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

1k

z

Add lines 1a through 1h

1z

2a

Tax-exempt interest

2a

b

Taxable interest

2b

3a

Qualified dividends

3a

b

Ordinary dividends

3b

4a

IRA distributions

4a

b

Taxable amount

4b

5a

Pensions and annuities

5a

b

Taxable amount

5b

6

Reserved for future use

6

7

Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐

7

6,000

8

Other income from Schedule 1 (Form 1040), line 10

8

9

Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your **total effectively connected income**

9

19,250

10

Adjustments to income:

a

From Schedule 1 (Form 1040), line 26

10a

b

Reserved for future use

10b

c

Reserved for future use

10c

d

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

10d

11

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

11

19,250

12

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

12

563

13a

Qualified business income deduction from Form 8995 or Form 8995-A

13a

b

Exemptions for estates and trusts only (see instructions)

13b

c

Add lines 13a and 13b

13c

14

Add lines 12 and 13c

14

563

15

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

15

18,687

<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>	<b>16</b>	2,036
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3	<b>17</b>	
	<b>18</b>	Add lines 16 and 17	<b>18</b>	2,036
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)	<b>19</b>	
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8	<b>20</b>	
	<b>21</b>	Add lines 19 and 20	<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0-	<b>22</b>	2,036
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	<b>23a</b>	
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	<b>23b</b>	
	<b>c</b>	Transportation tax (see instructions)	<b>23c</b>	
	<b>d</b>	Add lines 23a through 23c	<b>23d</b>	
	<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b>	<b>24</b>	2,036
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:		
	<b>a</b>	Form(s) W-2	<b>25a</b>	1,855
	<b>b</b>	Form(s) 1099	<b>25b</b>	
	<b>c</b>	Other forms (see instructions)	<b>25c</b>	
	<b>d</b>	Add lines 25a through 25c	<b>25d</b>	1,855
	<b>e</b>	Form(s) 8805	<b>25e</b>	
	<b>f</b>	Form(s) 8288-A	<b>25f</b>	
	<b>g</b>	Form(s) 1042-S	<b>25g</b>	2,800
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return	<b>26</b>	
	<b>27</b>	Reserved for future use	<b>27</b>	
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040)	<b>28</b>		
<b>29</b>	Credit for amount paid with Form 1040-C	<b>29</b>		
<b>30</b>	Reserved for future use	<b>30</b>		
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15	<b>31</b>		
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b>	<b>32</b>		
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b>	<b>33</b>	4,655	
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b>	<b>34</b>	2,619
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>35a</b>	2,619
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
	<b>d</b>	Account number		
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.		
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b>	<b>36</b>	
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions	<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions)	<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>			
	Designee's name	Phone no.	Personal identification number (PIN)	
<b>Sign Here</b>	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.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	PTIN
	Firm's name	Phone no.		Check if: <input type="checkbox"/> Self-employed
	Firm's address	Firm's EIN		

**2022 MICHIGAN Individual Income Tax Return MI-1040****Amended Return** ☐  
(Include Schedule AMD)**Return is due April 18, 2023.** Type or print in blue or black ink.

1. Filer's First Name <b>ABIGAIL</b>	M.I.	Last Name <b>SMITH</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>123 — 00 — 4567</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— —</b>
Home Address (Number, Street, or P.O. Box) <b>567 SPARTY LANE</b>			
City or Town <b>ANN ARBOR</b>		State <b>MI</b>	ZIP Code <b>48123</b>
5. <b>STATE CAMPAIGN FUND</b> 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. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse			6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.
7. <b>2022 FILING STATUS.</b> Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			8. <b>2022 RESIDENCY STATUS.</b> Check all that apply. a. <input type="checkbox"/> Resident b. <input checked="" type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and include Schedule NR.

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.	<b>1</b>	x	\$5,000	9a.	<b>5,000</b>	<b>00</b>
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.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.				9f.	<b>5,000</b>	00
10. <b>Adjusted Gross Income</b> from your U.S. Form 1040 (see instructions).....	10.				10.	<b>19,250</b>	00
11. Additions from Schedule 1, line 9. <b>Include Schedule 1</b> .....	11.				11.		00
12. <b>Total.</b> Add lines 10 and 11.....	12.				12.	<b>19,250</b>	00
13. Subtractions from Schedule 1, line 30. <b>Include Schedule 1</b> .....	13.				13.	<b>6,000</b>	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.				14.	<b>13,250</b>	00
15. <b>Exemption allowance.</b> Enter amount from line 9f or Schedule NR, line 19.....	15.				15.	<b>3,450</b>	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.				16.	<b>9,800</b>	00
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425).....	17.				17.	<b>417</b>	00

**NON-REFUNDABLE CREDITS**

	AMOUNT		CREDIT		
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.		18b.		00
19. Michigan Historic Preservation Tax Credit (see instructions).....	19a.		19b.		00
20. <b>Income Tax.</b> 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.		20.	<b>417</b>	00

Filer's Full Social Security Number

21. Enter amount of Income Tax from line 20.....	21.	417	00
22. Voluntary Contributions from Form 4642, line 6. <b>Include Form 4642</b> .....	22.		00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23 .....	24.	417	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit. Include MI-1040CR or MI-1040CR-2</b> .....	25.		00
26. <b>Farmland Preservation Tax Credit. Include MI-1040CR-5</b> .....	26.		00
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b. ....	27a.	FEDERAL	00
27b. ....	27b.	MICHIGAN	00
28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....	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. <b>Include Schedule W (do not submit W-2s)</b> .....	30.		563
31. Estimated tax, extension payments and 2021 credit forward.....	31.		00
32. <b>2022 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2022 return should skip to line 33. Amended returns must <b>include Schedule AMD (see instructions)</b> .	32.		
32a. <input type="checkbox"/> 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.	32a.		
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32b.		
32c. ....	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c .....	33.		563

**REFUND OR TAX DUE**

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.	34.		
Include interest <input type="text"/> and penalty <input type="text"/> .....			
35. <b>Overpayment.</b> If line 33 is greater than line 24, subtract line 24 from line 33 .....	35.		146
36. <b>Credit Forward.</b> 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.	REFUND	146

**DIRECT DEPOSIT**

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

a. Routing Transit Number

b. Account Number

c. Type of Account

1. ☐ Checking 2. ☐ Savings**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	— —
-------	-----	--------	-----

**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)

**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
Spouse's Signature	Date

Preparer's Signature

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.

Attachment 01


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

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

### 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. <b>Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11</b> .....	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. <i>Schedule B</i> 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. <b>Explain type and source:</b> <u>SCHOLARSHIP-SCH NR</u>	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 <i>Revenue Administrative Bulletin 1988-47</i> .....	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> . <b>Include Form 5792</b> . .....	21.		00
22. Miscellaneous subtractions (see instructions). <b>Describe:</b> _____	22.		00

## 2022 MICHIGAN Schedule 1 Additions and Subtractions

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

### 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.**

23. FILER				SPOUSE			
A. Year of Birth (19xx)	B. Age as of 12-31-2022	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2022	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
24. <b>Tier 2 Michigan Standard Deduction.</b> 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. <b>Do not complete lines 25, 26 or 27.</b> .....				24.			00
25. <b>Tier 3 Michigan Standard Deduction.</b> 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. <b>Do not complete lines 24, 26 or 27.</b> Enter amount from line 6 of Worksheet 2.....				25.			00
26. <b>Retirement benefits.</b> Enter amount from line 16, 17 or 18 of Form 4884, <i>Michigan Pension Schedule</i> . <b>Include Form 4884.</b> .....				26.			00
27. Dividend/interest/capital gains deduction for taxpayers <b>77 years and older</b> . 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
<input type="checkbox"/> Check this box if you are the unremarried 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. <b>Subtotal.</b> Add lines 10 through 27 .....				28.			00
29. <b>2022 Michigan NOL Deduction.</b> Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . <b>Include Form 5674</b> .....				29.			00
30. <b>Total Subtractions.</b> Add lines 28 and 29. Enter here and on MI-1040, line 13.....				30.		6,000	00

**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 <b>ABIGAIL</b>	M.I.	Last Name <b>SMITH</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>123 — 00 — 4567</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— —</b>

**4. 2022 RESIDENCY STATUS:**

Check all that apply.






a. ☒ Nonresidentb. ☐ Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2022\*


\*Dates of Michigan residency in 2022 (Enter dates as MM-DD-YYYY, Example: 04-15-2022)

	FILER	SPOUSE
FROM:	— — 2022	— — 2022
TO:	— — 2022	— — 2022

**Income Allocation**

	A. Total Income	B. Michigan Income	C. Other State(s) Income
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	00	 6,000 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: .....	00	00	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4. ....	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 .....	15.	5,000 00
16. Enter Michigan source income from line 14, column B .....	16.	13,250 00
17. Enter total income from line 14, column A .....	17.	19,250 00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%) .....	18.	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 .....	19.	 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.

**Attachment 13**

**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.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
			— —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
			— —

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


A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	38-9876543	ABC ENTERPRISE	13,250 00	563 00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....				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**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....				00
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....				563 00

# Example 2:

## John Wolverine

		<b>a</b> Employee's social security number <b>987-00-4321</b>		OMB No. 1545-0008		<b>Safe, accurate, FAST! Use</b>				Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>65-9876543</b>				<b>1</b> Wages, tips, other compensation <b>17,200</b>				<b>2</b> Federal income tax withheld <b>2,408</b>			
<b>c</b> Employer's name, address, and ZIP code <b>West Coast Movies</b> <b>456 Yellow Lane</b> <b>Anytown, CA 49654</b>				<b>3</b> Social security wages				<b>4</b> Social security tax withheld			
				<b>5</b> Medicare wages and tips				<b>6</b> Medicare tax withheld			
				<b>7</b> Social security tips				<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b>				<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial      Last name      Suff. <b>John Wolverine</b> <b>111 Campus Lane</b> <b>Everytown, MI 48123</b>				<b>11</b> Nonqualified plans				<b>12a</b> See instructions for box 12			
				<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				<b>12b</b>			
				<b>14</b> Other				<b>12c</b>			
								<b>12d</b>			
<b>f</b> Employee's address and ZIP code											
<b>15</b> State		Employer's state ID number <b>CA</b> <b>65-9876543</b>		<b>16</b> State wages, tips, etc. <b>17,200</b>		<b>17</b> State income tax <b>515</b>		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax	
										<b>20</b> Locality name	

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

**2022**

Department of the Treasury — Internal Revenue Service

**Copy B—To Be Filed With Employee's FEDERAL Tax Return.**  
This information is being furnished to the Internal Revenue Service.

		a Employee's social security number <b>987-00-4321</b>		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer identification number (EIN) <b>38-1234567</b>				1 Wages, tips, other compensation <b>12,750</b>		2 Federal income tax withheld <b>1,785</b>	
c Employer's name, address, and ZIP code <b>Sunny Side Diner 123 Blue Lane Everytown, MI 48123</b>				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	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial      Last name      Suff. <b>John Wolverine 111 Campus Lane Everytown, MI 48123</b>				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
MI	38-1234567	<b>12,750</b>	<b>472</b>	<b>12,750</b>	<b>175</b>	<b>DET</b>	

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

**2022**

Department of the Treasury—Internal Revenue Service

Safe, accurate,  
FAST! Use



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

Check only one box.

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

Last name

Your identifying number (see instructions)

John

Wolverine

987 00 4321

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

Apt. no.

111 Campus Lane

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

State

ZIP code

Everytown

MI

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):

(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.):	Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	
				<input type="checkbox"/>	<input type="checkbox"/>	

If more than four dependents, see instructions and check here ☐

Income Effectively Connected With U.S. Trade or Business

Attach 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.

If you did not get a Form W-2, see instructions.

1a Total amount from Form(s) W-2, box 1 (see instructions)

1b Household employee wages not reported on Form(s) W-2

1c Tip income not reported on line 1a (see instructions)

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)

1e Taxable dependent care benefits from Form 2441, line 26

1f Employer-provided adoption benefits from Form 8839, line 29

1g Wages from Form 8919, line 6

1h Other earned income (see instructions)

1i Reserved for future use

1j Reserved for future use

1k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)

1z Add lines 1a through 1h

2a Tax-exempt interest

2b Taxable interest

3a Qualified dividends

3b Ordinary dividends

4a IRA distributions

4b Taxable amount

5a Pensions and annuities

5b Taxable amount

6 Reserved for future use

7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here ☐

8 Other income from Schedule 1 (Form 1040), line 10

9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income

10 Adjustments to income:

10a From Schedule 1 (Form 1040), line 26

10b Reserved for future use

10c Reserved for future use

10d Enter the amount from line 10a. These are your total adjustments to income

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

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

13a Qualified business income deduction from Form 8995 or Form 8995-A

13b Exemptions for estates and trusts only (see instructions)

13c Add lines 13a and 13b

14 Add lines 12 and 13c

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



<b>Tax and Credits</b>	<b>16</b>	<b>Tax</b> (see instructions). Check if any from Form(s): <b>1</b> <input type="checkbox"/> 8814 <b>2</b> <input type="checkbox"/> 4972 <b>3</b> <input type="checkbox"/>			<b>16</b>	<b>3,256</b>
	<b>17</b>	Amount from Schedule 2 (Form 1040), line 3 . . . . .			<b>17</b>	
	<b>18</b>	Add lines 16 and 17 . . . . .			<b>18</b>	<b>3,256</b>
	<b>19</b>	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040) . . . . .			<b>19</b>	
	<b>20</b>	Amount from Schedule 3 (Form 1040), line 8 . . . . .			<b>20</b>	
	<b>21</b>	Add lines 19 and 20 . . . . .			<b>21</b>	
	<b>22</b>	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .			<b>22</b>	<b>3,256</b>
	<b>23a</b>	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15 . . . . .		<b>23a</b>		
	<b>b</b>	Other taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21 . . . . .		<b>23b</b>		
	<b>c</b>	Transportation tax (see instructions) . . . . .		<b>23c</b>		
	<b>d</b>	Add lines 23a through 23c . . . . .		<b>23d</b>		
	<b>24</b>	Add lines 22 and 23d. This is your <b>total tax</b> . . . . .			<b>24</b>	<b>3,256</b>
<b>Payments</b>	<b>25</b>	Federal income tax withheld from:				
	<b>a</b>	Form(s) W-2 . . . . .	<b>25a</b>	<b>4,193</b>		
	<b>b</b>	Form(s) 1099 . . . . .	<b>25b</b>			
	<b>c</b>	Other forms (see instructions) . . . . .	<b>25c</b>			
	<b>d</b>	Add lines 25a through 25c . . . . .		<b>25d</b>	<b>4,193</b>	
	<b>e</b>	Form(s) 8805 . . . . .	<b>25e</b>			
	<b>f</b>	Form(s) 8288-A . . . . .	<b>25f</b>			
	<b>g</b>	Form(s) 1042-S . . . . .	<b>25g</b>			
	<b>26</b>	2022 estimated tax payments and amount applied from 2021 return . . . . .		<b>26</b>		
	<b>27</b>	Reserved for future use . . . . .		<b>27</b>		
<b>28</b>	Additional child tax credit from Schedule 8812 (Form 1040) . . . . .		<b>28</b>			
<b>29</b>	Credit for amount paid with Form 1040-C . . . . .		<b>29</b>			
<b>30</b>	Reserved for future use . . . . .		<b>30</b>			
<b>31</b>	Amount from Schedule 3 (Form 1040), line 15 . . . . .		<b>31</b>			
<b>32</b>	Add lines 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .			<b>32</b>		
<b>33</b>	Add lines 25d, 25e, 25f, 25g, 26, and 32. These are your <b>total payments</b> . . . . .			<b>33</b>	<b>4,193</b>	
<b>Refund</b>	<b>34</b>	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . . . .			<b>34</b>	<b>937</b>
	<b>35a</b>	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/> . . . . .			<b>35a</b>	<b>937</b>
	<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings			
	<b>d</b>	Account number				
	<b>e</b>	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here. . . . .				
	<b>36</b>	Amount of line 34 you want <b>applied to your 2023 estimated tax</b> . . . . .		<b>36</b>		
<b>Amount You Owe</b>	<b>37</b>	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .			<b>37</b>	
	<b>38</b>	Estimated tax penalty (see instructions) . . . . .			<b>38</b>	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> <b>Yes</b> . Complete below. <input type="checkbox"/> <b>No</b>					
	Designee's name		Phone no.	Personal identification number (PIN)		
<b>Sign Here</b>	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.					
	Your signature		Date	Your occupation		
	Phone no.		Email address			
<b>Paid Preparer Use Only</b>	Preparer's name		Preparer's signature		Date	
	Firm's name		Firm's address		PTIN	
	Firm's EIN		Phone no.		Check if: <input type="checkbox"/> Self-employed	

**2022 MICHIGAN Individual Income Tax Return MI-1040****Amended Return** ☐  
(Include Schedule AMD)**Return is due April 18, 2023.** Type or print in blue or black ink.

1. Filer's First Name <b>JOHN</b>		M.I.	Last Name <b>WOLVERINE</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>987 — 00 — 4321</b>	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— — — — —</b>	
Home Address (Number, Street, or P.O. Box) <b>111 CAMPUS LANE</b>					4. School District Code (5 digits – see page 60) <b>— — — — —</b>	
City or Town <b>EVERYTOWN</b>			State <b>MI</b>	ZIP Code <b>48123</b>		

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

b. ☐ Married filing jointly

c. ☐ Married filing separately\*

**8. 2022 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 include Schedule NR.

**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.	<b>1</b>	x	\$5,000	9a.	<b>5,000</b>	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.	<input type="checkbox"/>			9e.		00
f. Add lines 9a, 9b, 9c, 9d and 9e. Enter here and on line 15.....	9f.				9f.	<b>5,000</b>	00

10. <b>Adjusted Gross Income</b> from your U.S. Form 1040 (see instructions).....	10.	<b>29,950</b>	00
11. Additions from Schedule 1, line 9. <b>Include Schedule 1</b> .....	11.		00
12. <b>Total.</b> Add lines 10 and 11.....	12.	<b>29,950</b>	00
13. Subtractions from Schedule 1, line 30. <b>Include Schedule 1</b> .....	13.	<b>17,200</b>	00
14. <b>Income subject to tax.</b> Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	<b>12,750</b>	00
15. <b>Exemption allowance.</b> Enter amount from line 9f or Schedule NR, line 19.....	15.	<b>2,150</b>	00
16. <b>Taxable income.</b> Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	<b>10,600</b>	00
17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425).....	17.	<b>451</b>	00

**NON-REFUNDABLE CREDITS**

		AMOUNT		CREDIT	
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. <b>Income Tax.</b> 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.			20.	<b>451</b>

Filer's Full Social Security Number

987 — 00 — 4321

21. Enter amount of Income Tax from line 20.....	21.	451	00
22. Voluntary Contributions from Form 4642, line 6. <b>Include Form 4642</b> .....	22.		00
23. <b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		00
24. <b>Total Tax Liability.</b> Add lines 21, 22 and 23 .....	24.	451	00

**REFUNDABLE CREDITS AND PAYMENTS**

25. <b>Property Tax Credit.</b> Include MI-1040CR or MI-1040CR-2 .....	25.		00
26. <b>Farmland Preservation Tax Credit.</b> 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.	FEDERAL	00
27b. ....	27b.	MICHIGAN	00
28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....	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. <b>Include Schedule W (do not submit W-2s)</b> .....	30.		472
31. Estimated tax, extension payments and 2021 credit forward .....	31.		00
32. <b>2022 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2022 return should skip to line 33. Amended returns must <b>include Schedule AMD (see instructions)</b> .			
32a. <input type="checkbox"/> 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. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.			
32c. ....	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c .....	33.		00

**REFUND OR TAX DUE**

34. If line 33 is less than line 24, subtract line 33 from line 24. If applicable, see instructions.	34.		00
Include interest <input type="text"/> and penalty <input type="text"/> .....		<b>YOU OWE</b>	
35. <b>Overpayment.</b> If line 33 is greater than line 24, subtract line 24 from line 33 .....	35.	21	00
36. <b>Credit Forward.</b> 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.	<b>REFUND</b>	21

**DIRECT DEPOSIT**

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

a. Routing Transit Number

b. Account Number

c. Type of Account

1. ☐ Checking 2. ☐ Savings**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	— —
-------	-----	--------	-----

**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

**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
Spouse's Signature	Date

Preparer's Name (print or type)

Preparer's Signature

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.

Attachment 01

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
JOHN		WOLVERINE	987 — 00 — 4321

### 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. <b>Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11</b> .....	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. <i>Schedule B</i> 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. <b>Explain type and source:</b> <u>CA WAGES - SCH NR</u> .....	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 <i>Revenue Administrative Bulletin 1988-47</i> .....	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> . <b>Include Form 5792</b> . ....	21.		00
22. Miscellaneous subtractions (see instructions). <b>Describe:</b> .....	22.		00

**2022 MICHIGAN Schedule 1 Additions and Subtractions**

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

**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.**

23. FILER				SPOUSE			
A. Year of Birth (19xx)	B. Age as of 12-31-2022	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2022	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952
		<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>
24. <b>Tier 2 Michigan Standard Deduction.</b> 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. <b>Do not complete lines 25, 26 or 27.</b> .....				24.			00
25. <b>Tier 3 Michigan Standard Deduction.</b> 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. <b>Do not complete lines 24, 26 or 27.</b> Enter amount from line 6 of Worksheet 2.....				25.			00
26. <b>Retirement benefits.</b> Enter amount from line 16, 17 or 18 of Form 4884, <i>Michigan Pension Schedule</i> . <b>Include Form 4884.</b> .....				26.			00
27. Dividend/interest/capital gains deduction for taxpayers <b>77 years and older</b> . 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
<input type="checkbox"/> Check this box if you are the unremarried 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. <b>Subtotal.</b> Add lines 10 through 27 .....				28.			00
29. <b>2022 Michigan NOL Deduction.</b> Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . <b>Include Form 5674</b> .....				29.			00
30. <b>Total Subtractions.</b> Add lines 28 and 29. Enter here and on MI-1040, line 13.....				30.		17,200	00

**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 <b>JOHN</b>	M.I.	Last Name <b>WOLVERINE</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>987 — 00 — 4321</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— —</b>

**4. 2022 RESIDENCY STATUS:**

Check all that apply.





a. ☒ Nonresidentb. ☐ Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2022\*


\*Dates of Michigan residency in 2022 (Enter dates as MM-DD-YYYY, Example: 04-15-2022)

	FILER	SPOUSE
FROM:	— — 2022	— — 2022
TO:	— — 2022	— — 2022

**Income Allocation**

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.) .....	 29,950 00	 12,750 00	 17,200 00
6. Interest and dividends .....	00	00	00
7. Business and farm income (include U.S. Schedules C and F) .....	00	00	00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797 .....	00	00	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements) .....	00	00	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884) .....	00	00	00
11. Other (see instructions) .....	00	00	00
12. Total income. Add lines 5 through 11 .....	29,950 00	12,750 00	17,200 00
13. Enter the total adjustments from U.S. 1040 Describe: .....	00	00	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4. ....	29,950 00	12,750 00	 17,200 00

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

15. Enter amount from MI-1040, line 9f .....	15.	5,000 00
16. Enter Michigan source income from line 14, column B .....	16.	12,750 00
17. Enter total income from line 14, column A .....	17.	29,950 00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%) .....	18.	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 .....	19.	 2,150 00

**2022 MICHIGAN Withholding Tax Schedule**

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

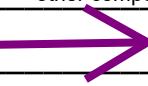
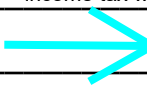
Type or print in blue or black ink.

**Attachment 13**


**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.

1. Filer's First Name <b>JOHN</b>	M.I.	Last Name <b>WOLVERINE</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>987 — 00 — 4321</b>
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— —</b>

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

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	38-1234567	SUNNY SIDE DINER	 12,750 00	 472 00
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. <b>SUBTOTAL.</b> Enter total of Table 1, column E. ....				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**

A	B	C	D	E
Enter "X" for: Filer or Spouse	Payer's federal identification number (Example: 38-1234567)	Payer's name	Taxable pension distribution, misc. income, etc. (see inst.)	Michigan income tax withheld
			00	00
			00	00
			00	00
			00	00
			00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				00
5. <b>SUBTOTAL.</b> Enter total of Table 2, column E. ....				00
6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 30.....				 472 00