

Steps to Complete your Michigan Tax Returns:

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

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

3. Fill out Schedule NR.

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

4. Fill out Schedule 1.

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

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

7. Print, sign, date, and mail your returns.

Example 1:
Abigail Smith

22222		Employee's social security number 123-45-6789		OMB No. 1545-0008	
b Employer identification number (EIN) 38-987654		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 Rd 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	
		9		10 Dependent care benefits	
e Employee's first name and initial Abigail Smith		11 Nonqualified plans		12a	
		13 <input type="checkbox"/> Salary employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b	
f Employee's address and ZIP code 567 Sparty Lane Ann Arbor, MI 48123		14 Other		12c	
				12d	
16 State Employer's state ID number MI 38-987654		17 State wages, tips, etc. 13,250		18 Local wages, tips, etc. 563	
		17 State income tax 563		19 Local income tax	
				20 Locality name	

Form **W-2** Wage and Tax Statement
Copy 1 -- For State, City, or Local Tax Department

2016

Department of the Treasury -- Internal Revenue Service

AMENDED

PRO-RATA BASIS REPORTING

1 Income code 16	2 Gross income 20,000	3 Chapter Indicator. Enter "3" or "4" 3	13a Recipient's U.S. TIN, if any		
5 Withholding allowance		3a Exemption code	4a Exemption code	13f Ch. 3 status code	13g Ch. 4 status code
6 Net income	7a Federal tax withheld 2,800	3b Tax rate 00 . 00	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any
7b Check if tax not deposited with IRS pursuant to escrow procedure <input type="checkbox"/>		8 Tax withheld by other agents		13j LOB code	13l Recipient's date of birth
9 Tax paid by withholding agent		10 Total withholding credit 2,800		14a Primary Withholding Agent's Name (if applicable)	
11 Amount repaid to recipient		14b Primary Withholding Agent's EIN		15a Intermediary or flow-through entity's EIN, if any	
12a Withholding agent's EIN 98-7654321	12b Ch. 3 status code	12c Ch. 4 status code	15b Ch. 3 status code		
12d Withholding agent's name		12e Withholding agent's Global Intermediary Identification Number (GIIN)		15c Ch. 4 status code	
12f Country code	12g Foreign taxpayer identification number, if any 123-45-6789		15d Intermediary or flow-through entity's name		
12h Address (number and street)		12i City or town, state or province, country, ZIP or foreign postal code		15e Intermediary or flow-through entity's GIIN	
13a Recipient's name ABIGAIL SMITH		13b Recipient's country code		15f Country code	15g Foreign tax identification number, if any
13c Address (number and street) 567 SPARTY LANE		13d City or town, state or province, country, ZIP or foreign postal code ANN ARBOR, MI 48123		15h Address (number and street)	
16a Payer's name		16b Payer's TIN		15i City or town, state or province, country, ZIP or foreign postal code	
16c Payer's GIIN		16d Ch. 3 status code	16e Ch. 4 status code	17a State income tax withheld	
17b Payer's state tax no.		17c Name of state		17c Name of state	

2016 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 18, 2017.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name ABIGAIL	M.I.	Last Name SMITH	2. Filer's Full Social Security No. (Example: 123-45-6789) 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)
Home Address (Number, Street, or P.O. Box) 567 SPARTY LANE			4. School District Code (5 digits – see page 60)
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. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse		6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
7. 2016 FILING STATUS. 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; width: 200px; height: 20px; margin-left: 20px;"></div>		8. 2016 RESIDENCY STATUS. 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 attach Schedule NR.	

9. **EXEMPTIONS. NOTE:** If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2016 federal return.....	9a.	1	x	\$4,000	9a.	4,000	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	\$2,600	9b.		00
c. Number of qualified disabled veterans	9c.		x	\$400	9c.		00
d. Claimed as dependent, see line 9 NOTE above	9d.	<input type="checkbox"/>			9d.		00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15	9e.				9e.	4,000	00
10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10.					19,250	00
11. Additions from Schedule 1, line 9. Attach Schedule 1	11.						00
12. Total. Add lines 10 and 11	12.					19,250	00
13. Subtractions from Schedule 1, line 27. Attach 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 9e or Schedule NR, line 19	15.					2,760	00
16. Taxable Income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.					10,490	00
17. Tax. Multiply line 16 by 4.25% (0.0425)	17.					446	00

NON-REFUNDABLE CREDITS

	AMOUNT		CREDIT	
18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions).....	18a.	00	18b.	00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment 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.		20.	446 00

Filer's Full Social Security Number

123	—	45	—	6789
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21. Enter amount of Income Tax from line 20.....	21.	446	00
22. Voluntary Contributions from Form 4642, line 11. Attach Form 4642.	22.		00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		00
24. Total Tax Liability. Add lines 21, 22 and 23.....	24.	446	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2.....	25.		00
26. Farmland Preservation Tax Credit. Attach MI-1040CR-5.....	26.		00
27. a. Federal Earned Income Tax Credit.....	27a.		00
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.		00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.		00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s)	29.	563	00
30. Estimated tax, extension payments and 2015 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.	563	00

REFUND OR TAX DUE

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest <input type="text"/> and penalty <input type="text"/> if applicable (see instr.) YOU OWE	32.		00
33. Overpayment. If line 31 is greater than line 24, subtract line 24 from line 31.....	33.	117	00
34. Credit Forward. Amount of line 33 to be credited to your 2017 estimated tax for your 2017 tax return ...	34.		00
35. Subtract line 34 from line 33..... REFUND	35.		117

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
<input type="text"/>	<input type="text"/>	1. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

<p>Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2015, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2016 (MM-DD-YYYY)</p>		<p>Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</p>	
Filer	— —	Spouse	— —
<p>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.</p>		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Name (print or type)	
Date		Preparer's Business Name, Address and Telephone Number	
Spouse's Signature		Date	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

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

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

Make your check payable to "State of Michigan." Print the last four digits of your Social Security number and "2016 Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit www.michigan.gov/iit.

2016 MICHIGAN Schedule 1 Additions and Subtractions

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7
 Attach to Form MI-1040.

Attachment 01

Filer's First Name ABIGAIL	M.I.	Last Name SMITH	Filer's Full Social Security No. (Example: 123-45-6789) 123 — 45 — 6789
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Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see instructions).....	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expenses deducted to arrive at Adjusted Gross Income (AGI)	6.		00
7. Federal Net Operating Loss deduction.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.		00

2016 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name ABIGAIL	M.I.	Last Name SMITH	Filer's Full Social Security No. (Example: 123-45-6789) 123 — 45 — 6789
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Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. Schedule B if over \$5,000	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: Taxable scholarship	13.	6,000	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 2016 and included on MI-1040, line 10	16.		00
17. Michigan Education Savings Program and MI 529 Advisor Plan	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income included in AGI	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47	20.		00
21. Michigan Net Operating Loss Deduction	21.		00
22. Miscellaneous subtractions (see instructions). Describe:	22.		00

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions before continuing with this section.

23.	FILER			SPOUSE		
	A. Year of Birth (19xx)	B. Age (as of 12-31-2016)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2016)	F. Check if SSA Exempt
			<input type="checkbox"/>			<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through January 1, 1950, and reached age 67 on or before December 31, 2016. Do not complete lines 25 and 26	24.		00
25. Retirement benefits. Enter amount from line 15, 26, 27 or 28 of Form 4884, Michigan Pension Schedule. Attach Form 4884	25.		00
26. Dividend/interest/capital gains deduction for taxpayers 71 years and older. Deduction is limited to \$11,115 for single or married filing separately filers and \$22,229 for joint filers, less any deduction for retirement benefits (see instructions)	26.		00

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.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13	27.	6,000	00
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2016 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

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

Attachment 02

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

4. 2016 RESIDENCY STATUS:
Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2016*

*Dates of Michigan residency in 2016 (Enter dates as MM-DD-YYYY, Example: 04-15-2016)

	FILER	SPOUSE
FROM:	— — 2016	— — 2016
TO:	— — 2016	— — 2016

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 (attach 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 (attach 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. Form 1040 or 1040A. 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 9e.....	4,000 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 5 and enter here and on MI-1040, line 15.....	2,760 00

2016 MICHIGAN Withholding Tax Schedule

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2016, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

1. Filer's First Name ABIGAIL	M.I.	Last Name SMITH	2. Filer's Full Social Security No. (Example: 123-45-6789) 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		38-987654	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. SUBTOTAL. Enter total of Table 1, column E.							563	00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS 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	
					00		00	
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....							00	
5. SUBTOTAL. Enter total of Table 2, column E.							00	00

TABLE 3: MICHIGAN FLOW-THROUGH WITHHOLDING

A Payer's federal identification number (Example: 38-1234567)	B Payer's name	C Michigan flow-through withholding tax withheld
		00
		00
		00
		00
		00
		00
Enter Table 3 Subtotal from additional <i>Schedule W</i> forms (if applicable).....		00
6. SUBTOTAL. Enter total of Table 3, column C	6.	00
7. TOTAL. Add lines 4, 5 and 6. Enter here and carry to MI-1040, line 29.....	7.	563 00



Note: If line 6 does not apply, only submit page 1 of the Schedule W with your return.

Instructions for *Schedule W* Withholding Tax Schedule

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

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

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

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

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

Flow-Through Withholding. Complete Table 3 and report Michigan flow-through withholding on MI-1040, line 29. Do not claim flow-through withholding as an estimated payment.

Completing the Withholding Tables

Lines not listed are explained on the form.

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

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

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

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

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

Example 2:
John Wolverine

22222		Void <input type="checkbox"/>		a Employee's social security number 987-65-4321		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 38-1234567				1 Wages, tips, other compensation 12,750		2 Federal income tax withheld 1,785	
c Employer's name, address, and ZIP code Sunny Side Diner 123 Blue Lane Everytown, MI 48123 d Control number				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	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code John Wolverine 111 Campus Lane Everytown, MI 48123		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
16 State		18 State wages, tips, etc.		17 State income tax		19 Local income tax	
MI		38-1234567		12,750		472	
						18 Local wages, tips, etc. 12,750	
						20 Locality name 175 DET	

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service
 Copy A For Social Security Administration — Send this entire page with
 Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
 Cat. No. 10134D
Do Not Cut, Fold, or Staple Forms on This Page

22222		Void <input type="checkbox"/>		a Employee's social security number 987-65-4321		For Official Use Only ▶ OMB No. 1545-0008	
b Employer identification number (EIN) 65-9876543				1 Wages, tips, other compensation 17,200		2 Federal income tax withheld 2,408	
c Employer's name, address, and ZIP code West Coast Movies 456 Yellow Lane Everytown, MI 48123 d Control number				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	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f Employee's address and ZIP code John Wolverine 111 Campus Lane Everytown, MI 48123		13 Statutory employee <input type="checkbox"/>		Retirement plan <input type="checkbox"/>		Third-party sick pay <input type="checkbox"/>	
16 State		18 State wages, tips, etc.		17 State income tax		19 Local income tax	
CA		65-9876543		17,200		515	
						18 Local wages, tips, etc.	
						20 Locality name	

Form **W-2** Wage and Tax Statement **2016** Department of the Treasury—Internal Revenue Service
 Copy A For Social Security Administration — Send this entire page with
 Form W-3 to the Social Security Administration; photocopies are not acceptable. For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.
 Cat. No. 10134D
Do Not Cut, Fold, or Staple Forms on This Page

U.S. Income Tax Return for Certain Nonresident Aliens With No Dependents

2016

Department of the Treasury
Internal Revenue Service

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

Please print or type. See separate instructions.

Your first name and initial John	Last name Wolverine	Identifying number (see instructions) 987-65-4321
Present home address (number, street, and apt. no., or rural route). If you have a P.O. box, see instructions. 111 Campus Lane		
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). Everytown MI 48123		

Filing Status
Check only one box.

1 **Single nonresident alien** **2** **Married nonresident alien**

Attach Form(s) W-2 or 1042-S here. Also attach Form(s) 1099-R if tax was withheld.

3	Wages, salaries, tips, etc. Attach Form(s) W-2	3	29,950
4	Taxable refunds, credits, or offsets of state and local income taxes	4	
5	Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.	5	
6	Total income exempt by a treaty from page 2, Item J(1)(e)	6	
7	Add lines 3, 4, and 5	7	29,950
8	Scholarship and fellowship grants excluded	8	
9	Student loan interest deduction	9	
10	Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income	10	29,950
11	Itemized deductions (see instructions)	11	1,162
12	Subtract line 11 from line 10	12	28,788
13	Exemption (see instructions)	13	4,000
14	Taxable income. Subtract line 13 from line 12. If line 13 is more than line 12, enter -0-	14	24,788
15	Tax. Find your tax in the tax table in the instructions	15	3,255
16	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	16	
17	Add lines 15 and 16. This is your total tax	17	3,255
18a	Federal income tax withheld from Form(s) W-2 and 1099-R	18a	4,193
18b	Federal income tax withheld from Form(s) 1042-S	18b	
19	2016 estimated tax payments and amount applied from 2015 return	19	
20	Credit for amount paid with Form 1040-C	20	
21	Add lines 18a through 20. These are your total payments	21	4,193

Refund

22 If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid** **22** 938

23a Amount of line 22 you want **refunded to you**. If Form 8888 is attached, check here **23a** 938

b Routing number c Type: Checking Savings

d Account number

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

24 Amount of line 22 you want applied to your 2017 estimated tax **24**

Amount You Owe

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

26 **Estimated tax penalty** (see instructions) **26**

Third Party Designee

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

Designee's name Phone no. Personal identification number (PIN)

Sign Here

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

Your signature Date Your occupation in the United States

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

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN

Firm's name Firm's EIN

Firm's address Phone no.

2016 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 18, 2017.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name John		M.I.	Last Name Wolverine		2. Filer's Full Social Security No. (Example: 123-45-6789) 987 — 65 — 4321	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789) — —	
Home Address (Number, Street, or P.O. Box) 111 Campus Lane					4. School District Code (5 digits - see page 60)	
City or Town Everytown			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.				6. FARMERS, FISHERMEN, OR SEAFARERS		
a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse				<input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.		
7. 2016 FILING STATUS. Check one. a. <input 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; width: 200px; height: 20px; margin-left: 20px;"></div>				8. 2016 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and attach Schedule NR.		

9. **EXEMPTIONS.** NOTE: If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter \$1,500 on line 9d (see instr.).

a. Number of exemptions claimed on 2016 federal return.....	9a.	1	x	\$4,000	9a.	4,000	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	\$2,600	9b.		00
c. Number of qualified disabled veterans	9c.		x	\$400	9c.		00
d. Claimed as dependent, see line 9 NOTE above	9d.	<input type="checkbox"/>			9d.		00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15	9e.				9e.	4,000	00

10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10.	29,950	00
11. Additions from Schedule 1, line 9. Attach Schedule 1.....	11.		00
12. Total. Add lines 10 and 11.....	12.	29,950	00
13. Subtractions from Schedule 1, line 27. Attach 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 9e or Schedule NR, line 19.....	15.	1,720	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	11,030	00
17. Tax. Multiply line 16 by 4.25% (0.0425)	17.	469	00

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Attach a copy of the return (see instructions).....	18a.	00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions).....	19a.	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.	469

Filer's Full Social Security Number

987 — 65 — 4321

21. Enter amount of Income Tax from line 20.....	21.	469	00
22. Voluntary Contributions from Form 4642, line 11. Attach Form 4642.	22.		00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).....	23.		00
24. Total Tax Liability. Add lines 21, 22 and 23.....	24.	469	00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Attach MI-1040CR or MI-1040CR-2.....	25.		00
26. Farmland Preservation Tax Credit. Attach MI-1040CR-5.....	26.		00
27. a. Federal Earned Income Tax Credit.....	27a.		00
b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06).....	27b.		00
28. Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581.....	28.		00
29. Michigan tax withheld from Schedule W, line 7. Attach Schedule W (do not submit W-2s)	29.	472	00
30. Estimated tax, extension payments and 2015 credit forward.....	30.		00
31. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29 and 30.....	31.		00

REFUND OR TAX DUE

32. If line 31 is less than line 24, subtract line 31 from line 24. Include interest <input type="text"/> and penalty <input type="text"/> if applicable (see instr.) YOU OWE	32.		00
33. Overpayment. If line 31 is greater than line 24, subtract line 24 from line 31.....	33.		3 00
34. Credit Forward. Amount of line 33 to be credited to your 2017 estimated tax for your 2017 tax return ...	34.		00
35. Subtract line 34 from line 33..... REFUND	35.		3 00

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. <input type="checkbox"/> Checking	2. <input type="checkbox"/> Savings

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2015, enter dates below.
ENTER DATE OF DEATH ONLY. Example: 04-15-2016 (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 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 32. Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make your check payable to "State of Michigan." Print the last four digits of your Social Security number and "2016 Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit www.michigan.gov/it.

2016 MICHIGAN Schedule 1 Additions and Subtractions

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7
 Attach to Form MI-1040.

Attachment 01

Filer's First Name John	M.I.	Last Name Wolverine	Filer's Full Social Security No. (Example: 123-45-6789) 987 — 65 — 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 (see instructions).....	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expenses deducted to arrive at Adjusted Gross Income (AGI)	6.		00
7. Federal Net Operating Loss deduction.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.		00

2016 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name John	M.I.	Last Name Wolverine	Filer's Full Social Security No. (Example: 123-45-6789) 987 — 65 — 4321
----------------------------	------	------------------------	----------------------------------------------------------------------------

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. <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. Explain type and source: <u>Schedule 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 2016 and included on MI-1040, line 10	16.		00
17. Michigan Education Savings Program and MI 529 Advisor Plan	17.		00
18. Michigan Education Trust	18.		00
19. Oil, gas, and nonferrous metallic minerals income included in AGI	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i>	20.		00
21. Michigan Net Operating Loss Deduction	21.		00
22. Miscellaneous subtractions (see instructions). Describe:	22.		00

Deduction Based on Year of Birth

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions before continuing with this section.

23.	FILER			SPOUSE		
	A. Year of Birth (19xx)	B. Age (as of 12-31-2016)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2016)	F. Check if SSA Exempt
			<input type="checkbox"/>			<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through January 1, 1950, and reached age 67 on or before December 31, 2016. Do not complete lines 25 and 26	24.		00
25. Retirement benefits. Enter amount from line 15, 26, 27 or 28 of Form 4884, <i>Michigan Pension Schedule</i> . Attach Form 4884	25.		00
26. Dividend/interest/capital gains deduction for taxpayers 71 years and older. Deduction is limited to \$11,115 for single or married filing separately filers and \$22,229 for joint filers, less any deduction for retirement benefits (see instructions)	26.		00

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.

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13	27.	17,200	00
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2016 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

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

Attachment 02

1. Filer's First Name John	M.I.	Last Name Wolverine	2. Filer's Full Social Security No. (Example: 123-45-6789) 987 — 65 — 4321
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — — —

4. 2016 RESIDENCY STATUS:

Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2016*

*Dates of Michigan residency in 2016 (Enter dates as MM-DD-YYYY, Example: 04-15-2016)

	FILER		SPOUSE	
FROM:	—	— 2016	—	— 2016
TO:	—	— 2016	—	— 2016

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 (attach 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 (attach 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. Form 1040 or 1040A. 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 9e	15.	4,000	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 5 and enter here and on MI-1040, line 15	19.	1,720	00

2016 MICHIGAN Withholding Tax Schedule

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2016, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

1. Filer's First Name John	M.I.	Last Name Wolverine	2. Filer's Full Social Security No. (Example: 123-45-6789) 987 — 65 — 4321
If a Joint Return, Spouse's First Name	M.I.	Last Name	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		38-1234567	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. SUBTOTAL. Enter total of Table 1, column E.					472.00

TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS 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
				00	00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....					00
5. SUBTOTAL. Enter total of Table 2, column E.					00

TABLE 3: MICHIGAN FLOW-THROUGH WITHHOLDING

A Payer's federal identification number (Example: 38-1234567)	B Payer's name	C Michigan flow-through withholding tax withheld
		00
		00
		00
		00
		00
		00
Enter Table 3 Subtotal from additional <i>Schedule W</i> forms (if applicable).....		00
6. SUBTOTAL. Enter total of Table 3, column C	6.	00
7. TOTAL. Add lines 4, 5 and 6. Enter here and carry to MI-1040, line 29.....	7.	472 00

Note: If line 6 does not apply, only submit page 1 of the Schedule W with your return.

Instructions for Schedule W Withholding Tax Schedule

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

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

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

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

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

Flow-Through Withholding. Complete Table 3 and report Michigan flow-through withholding on MI-1040, line 29. Do not claim flow-through withholding as an estimated payment.

Completing the Withholding Tables

Lines not listed are explained on the form.

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

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

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

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

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