

## **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, 1042, or 1099 forms that you have received for 2019 .

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 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

---

|  |  |  |  |                            |  |                  |  |
|--|--|--|--|----------------------------|--|------------------|--|
| 22222  |  | a Employee's social security number<br>123-45-6789 |  | OMB No. 1545-0008          |  |                  |  |
| b Employer identification number (EIN)<br>38-9876543   |  |  | 1 Wages, tips, other compensation<br>13,250  |                            | 2 Federal income tax withheld<br>1,855 |                  |  |
| c Employer's name, address, and ZIP code<br><br>ABC Enterprise<br>123 Ann Arbor Rd.<br>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<br><br>Abigail Smith<br>567 Sparty Lane<br>Ann Arbor, MI 48123 |  |  | 11 Nonqualified plans  |                            | 12a                                    |                  |  |
|  |  |  | 13 Statutory employee Retirement plan Third-party sick pay<br><input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |                            | 12b                                    |                  |  |
|  |  |  | 14 Other   |                            | 12c                                    |                  |  |
|  |  |  |  |                            | 12d                                    |                  |  |
| f Employee's address and ZIP code  |  |  |  |                            |  |                  |  |
| 15 State<br>MI   | Employer's state ID number<br>38-9876543 | 16 State wages, tips, etc.<br>13,250               | 17 State income tax<br>563   | 18 Local wages, tips, etc. | 19 Local income tax                    | 20 Locality name |  |

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

2019

Department of the Treasury—Internal Revenue Service

Form **1042-S**

**Foreign Person's U.S. Source Income Subject to Withholding 2019**

OMB No. 1545-0096

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form1042S](http://www.irs.gov/Form1042S) for instructions and the latest information.

**Copy A** for  
Internal Revenue Service

UNIQUE FORM IDENTIFIER  AMENDED  AMENDMENT NO.

|  |   |  |  |   |  |
|--|---|--|--|---|--|
| <b>1</b> Income code<br>16   | <b>2</b> Gross income<br>20,000   | <b>3</b> Chapter indicator. Enter "3" or "4"<br><b>3a</b> Exemption code<br><b>3b</b> Tax rate | <b>4a</b> Exemption code<br><b>4b</b> Tax rate | <b>13e</b> Recipient's U.S. TIN, if any   | <b>13f</b> Ch. 3 status code<br><b>13g</b> Ch. 4 status code         |
| <b>5</b> Withholding allowance   | <b>6</b> Net income   |  |  | <b>13h</b> Recipient's GIIN   | <b>13i</b> Recipient's foreign tax identification number, if any     |
| <b>7a</b> Federal tax withheld<br>2,800  | <b>7b</b> Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/> |  |  | <b>13k</b> Recipient's account number   | <b>13j</b> LOB code  |
| <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>13l</b> Recipient's date of birth (YYYYMMDD)                                 |  |
| <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>14a</b> Primary Withholding Agent's Name (if applicable)                     |  |
| <b>11</b> Tax paid by withholding agent (amounts not withheld) (see instructions)  | <b>12a</b> Withholding agent's EIN<br>98-7654342  | <b>12b</b> Ch. 3 status code   | <b>12c</b> Ch. 4 status code                   | <b>14b</b> Primary Withholding Agent's EIN                                      | <b>15</b> Check if pro-rata basis reporting <input type="checkbox"/> |
| <b>12d</b> Withholding agent's name<br>University of Michigan  | <b>12e</b> Withholding agent's Global Intermediary Identification Number (GIIN)   |  |  | <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>12f</b> Country code  | <b>12g</b> Foreign tax identification number, if any<br>123-45-6789   |  |  | <b>15d</b> Intermediary or flow-through entity's name                           |  |
| <b>12h</b> Address (number and street)   | <b>12i</b> City or town, state or province, country, ZIP or foreign postal code   |  |  | <b>15e</b> Intermediary or flow-through entity's GIIN                           |  |
| <b>13a</b> Recipient's name<br>Abigail Smith   | <b>13b</b> Recipient's country code   |  |  | <b>15f</b> Country code   | <b>15g</b> Foreign tax identification number, if any                 |
| <b>13c</b> Address (number and street)<br>567 Sparty Lane  | <b>13d</b> City or town, state or province, country, ZIP or foreign postal code<br>Ann Arbor, MI 48123  |  |  | <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 GIIN   | <b>16d</b> Ch. 3 status code <b>16e</b> Ch. 4 status code            |
|  |   |  |  | <b>17a</b> State income tax withheld  | <b>17b</b> Payer's state tax no. <b>17c</b> Name of state            |

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

Cat. No. 11386R

Form **1042-S** (2019)

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

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Personal information section including name (Abigail Smith), identifying number (123-45-6789), and address (567 Sparty Lane, Ann Arbor, MI 48123).

Filing Status section: 1 [X] Single nonresident alien, 2 [ ] Married nonresident alien.

Table of income and tax calculations. Line 3: Wages, salaries, tips, etc. Attach Form(s) W-2. 13,250. Line 5: Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement. 20,000. Line 7: Total income. 33,250. Line 10: Adjusted gross income. 19,250. Line 14: Taxable income. 18,687. Line 15: Tax. 2,051. Line 17: Total tax. 2,051. Line 21: Total payments. 4,655.

Refund section (lines 22-24). Line 22: Amount overpaid. 2,604. Line 23a: Amount of line 22 you want refunded to you. 2,604.

Amount You Owe section (lines 25-26). Line 25: Amount you owe. Subtract line 21 from line 17. Line 26: Estimated tax penalty.

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

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.

Signature section with fields for Your signature, Date, Your occupation in the United States, and Personal identification number (PIN).

Paid Preparer Use Only section. Fields for Preparer's name, signature, date, firm's name, address, and EIN.

# 2019 MICHIGAN Individual Income Tax Return MI-1040

Amended Return   
(Include Schedule AMD)

Return is due April 15, 2020. Type or print in blue or black ink.

|  |  |      |                           |  |  |  |
|--|--|------|---------------------------|--|--|--|
| 1. Filer's First Name<br><b>ABIGAIL</b>  |  | M.I. | Last Name<br><b>SMITH</b> |  | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>123 — 45 — 6789</b> |  |
| If a Joint Return, Spouse's First Name   |  | M.I. | Last Name                 |  | 3. Spouse's Full Social Security No. (Example: 123-45-6789)<br>— —                   |  |
| Home Address (Number, Street, or P.O. Box)<br><b>567 SPARTY LANE</b>   |  |      |                           |  | 4. School District Code (5 digits – see page 60)                                     |  |
| City or Town<br><b>ANN ARBOR</b>   |  |      | State<br><b>MI</b>        | ZIP Code<br><b>48123</b>   |  |  |
| 5. STATE CAMPAIGN FUND<br>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.<br>a. <input type="checkbox"/> Filer<br>b. <input type="checkbox"/> Spouse   |  |      |                           | 6. FARMERS, FISHERMEN, OR SEAFARERS<br><input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.   |  |  |
| 7. 2019 FILING STATUS. Check one.<br>a. <input checked="" type="checkbox"/> Single<br>b. <input type="checkbox"/> Married filing jointly<br>c. <input type="checkbox"/> Married filing separately*<br><br>* If you check box "c," complete line 3 and enter spouse's full name below:<br><div style="border: 1px solid black; width: 200px; height: 20px; margin-left: 20px;"></div> |  |      |                           | 8. 2019 RESIDENCY STATUS. Check all that apply.<br>a. <input type="checkbox"/> Resident<br>b. <input checked="" type="checkbox"/> Nonresident *<br>c. <input type="checkbox"/> Part-Year Resident *<br><br>* 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. | 1                        | x | \$4,400 | 9a. | 4,400  | 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 | \$2,700 | 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 | \$4,400 | 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. | 4,400  | 00 |
| 10. Adjusted Gross Income from your U.S. Forms 1040 or 1040NR (see instructions).....   | 10. |                          |   |         | 10. | 19,250 | 00 |
| 11. Additions from Schedule 1, line 9. Include Schedule 1.....  | 11. |                          |   |         | 11. |        | 00 |
| 12. Total. Add lines 10 and 11.....   | 12. |                          |   |         | 12. | 19,250 | 00 |
| 13. Subtractions from Schedule 1, line 28. Include Schedule 1.....  | 13. |                          |   |         | 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. |                          |   |         | 14. | 13,250 | 00 |
| 15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....   | 15. |                          |   |         | 15. | 3,036  | 00 |
| 16. Taxable Income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....   | 16. |                          |   |         | 16. | 10,214 | 00 |
| 17. Tax. Multiply line 16 by 4.25% (0.0425).....  | 17. |                          |   |         | 17. | 434    | 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 carryforward (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. 434 00 |

Filer's Full Social Security Number

|     |   |    |   |      |
|-----|---|----|---|------|
| 123 | — | 45 | — | 6789 |
|-----|---|----|---|------|

|  |     |     |    |
|--|-----|-----|----|
| 21. Enter amount of Income Tax from line 20.....   | 21. | 434 | 00 |
| 22. Voluntary Contributions from Form 4642, line 10. <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. | 434 | 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. <b>Earned Income Tax Credit.</b> Multiply line 27a by 6% (0.06) and enter result on line 27b.....  | 27a. | FEDERAL  | 00 |
|  | 27b. | MICHIGAN | 00 |
| 28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....   | 28.  |          | 00 |
| 29. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s)</b> .....  | 29.  | 563      | 00 |
| 30. Estimated tax, extension payments and 2018 credit forward.....   | 30.  |          | 00 |
| 31. <b>2019 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2019 return should skip to line 32. Amended returns must <b>include Schedule AMD (see instructions)</b> .   |      |          |    |
| 31a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 31a and enter this amount as a negative number on line 31c.  |      |          |    |
| 31b. <input type="checkbox"/> If you paid with the original return, check box 31b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 31c. Do not include interest or penalty. |      |          |    |
| 31c.   | 31c. |          | 00 |
| 32. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c.....  | 32.  | 563      | 00 |

**REFUND OR TAX DUE**

|   |     |     |    |
|---|-----|-----|----|
| 33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions.                | 33. |     | 00 |
| Include interest <input type="text"/> 00 and penalty <input type="text"/> 00..... <b>YOU OWE</b>                    |     |     |    |
| 34. <b>Overpayment.</b> If line 32 is greater than line 24, subtract line 24 from line 32.....                      | 34. | 129 | 00 |
| 35. <b>Credit Forward.</b> Amount of line 34 to be credited to your 2020 estimated tax for your 2020 tax return ... | 35. |     | 00 |
| 36. Subtract line 35 from line 34..... <b>REFUND</b>  | 36. | 129 | 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, 2018, enter dates below. **ENTER DATE OF DEATH ONLY.** Example: 04-15-2019 (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.

Preparer's Name (print or type)

Filer's Signature \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Business Name, Address and Telephone Number

Spouse's Signature \_\_\_\_\_ Date \_\_\_\_\_

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 33 (see instructions).** Mail your check and return to:

**Michigan Department of Treasury, Lansing, MI 48929**

# 2019 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<br><b>ABIGAIL</b> | M.I. | Last Name<br><b>SMITH</b> | Filer's Full Social Security No. (Example: 123-45-6789)<br><b>123 — 45 — 6789</b> |
|--------------------------------------|------|---------------------------|---|

**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 (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 |

**Continue on page 2.**  
**If subtractions do not apply, only submit page 1 of the Schedule 1 with your return.**



## 2019 MICHIGAN Schedule 1 Additions and Subtractions

|                                      |      |                           |   |
|--------------------------------------|------|---------------------------|---|
| Filer's First Name<br><b>ABIGAIL</b> | M.I. | Last Name<br><b>SMITH</b> | Filer's Full Social Security No. (Example: 123-45-6789)<br><b>123 — 45 — 6789</b> |
|--------------------------------------|------|---------------------------|---|

**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</u> .....   | 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 2019 and included on MI-1040, line 10.....   | 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. Miscellaneous subtractions (see instructions). <b>Describe:</b> .....  | 21. |         | 00 |

**Deduction Based on Year of Birth**

Complete 22A through 22F if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24 or 25. Check box(es) 22C and/or 22F **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.**

|     |                                      |  |  |                                      |  |   |
|-----|--------------------------------------|--|--|--------------------------------------|--|---|
| 22. | <b>FILER</b>                         |  |  | <b>SPOUSE</b>                        |  |   |
|     | <b>A.</b><br>Year of Birth<br>(19xx) | <b>B.</b><br>Age<br>(as of 12-31-2019) | <b>C.</b><br>Check if filer received<br>benefits from SSA exempt<br>employment<br><br><input type="checkbox"/> | <b>D.</b><br>Year of Birth<br>(19xx) | <b>E.</b><br>Age<br>(as of 12-31-2019) | <b>F.</b><br>Check if spouse received<br>benefits from SSA exempt<br>employment<br><br><input type="checkbox"/> |

|  |     |  |    |
|--|-----|--|----|
| 23. <b>Michigan Standard Deduction.</b> Complete this line <b>ONLY</b> 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 on or before December 31, 2019. <b>Do not complete lines 24 and 25</b> ..... | 23. |  | 00 |
| 24. <b>Retirement benefits.</b> Enter amount from line 16, 27, 28 or 29 of Form 4884, <i>Michigan Pension Schedule</i> . <b>Include Form 4884</b> .....  | 24. |  | 00 |
| 25. <b>Dividend/interest/capital gains deduction for taxpayers 74 years and older.</b> Deduction is limited to \$11,771 for single or married filing separately filers and \$23,542 for joint filers, less any deduction for retirement benefits (see instructions).....                     | 25. |  | 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.

|   |     |         |    |
|---|-----|---------|----|
| 26. <b>Subtotal.</b> Add lines 10 through 25 .....  | 26. | 6,000   | 00 |
| 27. <b>2019 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> ..... | 27. |         | 00 |
| 28. <b>Total Subtractions.</b> Add lines 26 and 27. Enter here and on MI-1040, line 13.....   | 28. | → 6,000 | 00 |

If additions do not apply, only submit page 2 of the Schedule 1 with your return.

**2019 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<br><b>ABIGAIL</b> | M.I. | Last Name<br><b>SMITH</b> | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>123 — 45 — 6789</b> |
| If a Joint Return, Spouse's First Name  | M.I. | Last Name                 | 3. Spouse's Full Social Security No. (Example: 123-45-6789)<br><b>— —</b>            |

**4. 2019 RESIDENCY STATUS:**

Check all that apply.

a.  Nonresident

b.  Part-Year Resident of Michigan.  
Enter dates of Michigan residency in 2019\*

\*Dates of Michigan residency in 2019 (Enter dates as MM-DD-YYYY, Example: 04-15-2019)

|       | FILER |        | SPOUSE |        |
|-------|-------|--------|--------|--------|
| FROM: | —     | — 2019 | —      | — 2019 |
| TO:   | —     | — 2019 | —      | — 2019 |

**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, Schedule 1 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  |     | 4,400   | 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 5 and enter here and on MI-1040, line 15 | 19. | → 3,036 | 00 |

**2019 MICHIGAN Withholding Tax Schedule**

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


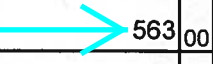
Type or print in blue or black ink.

**Attachment 13**


**INSTRUCTIONS:** If you had Michigan income tax withheld in 2019, 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 (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<br><b>ABIGAIL</b> | M.I. | Last Name<br><b>SMITH</b> | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>123 — 45 — 6789</b> |
| If a Joint Return, Spouse's First Name  | M.I. | Last Name                 | 3. Spouse's Full Social Security No. (Example: 123-45-6789)<br><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:<br>Filer or Spouse  | Employer's identification number<br>(Example: 38-1234567) | Box c — Employer's name | Box 1 — Wages, tips,<br>other compensation   | Box 17 — Michigan<br>income tax withheld   |
| <input checked="" type="checkbox"/>  | 38-9876543  | ABC ENTERPRISE          |  13,250.00 |  563.00 |
|  |   |                         | 00   | 00   |
|  |   |                         | 00   | 00   |
|  |   |                         | 00   | 00   |
|  |   |                         | 00   | 00   |
| Enter Table 1 Subtotal from additional Schedule W forms (if applicable)..... |   |                         |  | 00   |
| <b>4. SUBTOTAL.</b> Enter total of Table 1, column E. ....                   |   |                         |  | <b>4.</b> 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:<br>Filer or Spouse   | Payer's federal identification<br>number (Example: 38-1234567) | Payer's name | Taxable pension distribution,<br>misc. income, etc. (see inst.) | Michigan income<br>tax withheld  |
|   |  |              | 00  | 00   |
|   |  |              | 00  | 00   |
|   |  |              | 00  | 00   |
|   |  |              | 00  | 00   |
|   |  |              | 00  | 00   |
| Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....      |  |              |   | 00   |
| <b>5. SUBTOTAL.</b> Enter total of Table 2, column E. ....                        |  |              |   | <b>5.</b> 00   |
| <b>6. TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 29..... |  |              |   | <b>6.</b>  563.00 |

# Example 2:

## John Wolverine

---

|  |                            |   |   |                            |  |   |  |     |
|--|----------------------------|---|---|----------------------------|--|---|--|-----|
| 22222  |                            | a Employee's social security number<br>987-65-4321  |   | OMB No. 1545-0008          |  |   |  |     |
| b Employer identification number (EIN)<br>38-1234567   |                            |   | 1 Wages, tips, other compensation<br>12,750 |                            | 2 Federal income tax withheld<br>1,785 |   |  |     |
| c Employer's name, address, and ZIP code<br>Sunny Side Diner<br>123 Blue Lane<br>Everytown, 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<br>John Wolverine  |                            | Last name<br>111 Campus Lane<br>Everytown, MI 48123 |   | Suff.                      |  | 11 Nonqualified plans                             |  | 12a |
|  |                            |   |   |                            |  | 13 Statutory employee<br><input type="checkbox"/> |  | 12b |
|  |                            |   |   |                            |  | Retirement plan<br><input type="checkbox"/>       |  | 12c |
|  |                            |   |   |                            |  | Third-party sick pay<br><input type="checkbox"/>  |  | 12d |
|  |                            |   |   |                            |  | 14 Other  |  |     |
| 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                 | 12,750  | 472   | 12,750                     | 175                                    | DET   |  |     |

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

2019

Department of the Treasury—Internal Revenue Service

|   |                            |   |   |                            |  |   |  |     |
|---|----------------------------|---|---|----------------------------|--|---|--|-----|
| 22222   |                            | a Employee's social security number<br>987-65-4321  |   | OMB No. 1545-0008          |  |   |  |     |
| b Employer identification number (EIN)<br>65-9876543  |                            |   | 1 Wages, tips, other compensation<br>17,200 |                            | 2 Federal income tax withheld<br>2,408 |   |  |     |
| c Employer's name, address, and ZIP code<br>West Coast Movies<br>456 Yellow Lane<br>Anytown, CA 49645 |                            |   | 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<br>John Wolverine   |                            | Last name<br>111 Campus Lane<br>Everytown, MI 48123 |   | Suff.                      |  | 11 Nonqualified plans   |  | 12a |
|   |                            |   |   |                            |  | 13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <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  |  |     |
| CA  | 65-9876543                 | 17,200  | 515   |                            |  |   |  |     |

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

2019

Department of the Treasury—Internal Revenue Service

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

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form1040NREZ for instructions and the latest information.

Personal information section: Name (John Wolverine), address (111 Campus Lane, Everytown, MI 48123), and filing status (Single nonresident alien).

Main tax calculation table with rows 3-21. Line 3: 29,950; Line 10: 29,950 (adjusted gross income); Line 14: 28,788 (taxable income); Line 17: 3,263 (total tax).

Refund section: Line 22 (930 overpaid), Line 23a (930 refundable), Line 24 (amount applied to 2020 estimated tax).

Amount You Owe section: Line 25 (amount you owe), Line 26 (estimated tax penalty).

Third Party Designee section: Do you want to allow another person to discuss this return with the IRS? (No).

Sign Here section: Taxpayer's signature, date, and occupation information.

Paid Preparer Use Only section: Fields for preparer's name, signature, date, and PTIN.

# 2019 MICHIGAN Individual Income Tax Return MI-1040

Amended Return   
(Include Schedule AMD)

Return is due April 15, 2020. Type or print in blue or black ink.

|   |      |   |  |
|---|------|---|--|
| 1. Filer's First Name<br><b>JOHN</b>  | M.I. | Last Name<br><b>WOLVERINE</b>   | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>987 — 65 — 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)<br><b>— —</b>            |
| Home Address (Number, Street, or P.O. Box)<br><b>111 CAMPUS LANE</b>  |      |   | 4. School District Code (5 digits – see page 60)                                     |
| City or Town<br><b>EVERYTOWN</b>  |      | State<br><b>MI</b>  | ZIP Code<br><b>48123</b>   |
| 5. <b>STATE CAMPAIGN FUND</b><br>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.<br>a. <input type="checkbox"/> Filer<br>b. <input type="checkbox"/> Spouse   |      | 6. <b>FARMERS, FISHERMEN, OR SEAFARERS</b><br><input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.   |  |
| 7. <b>2019 FILING STATUS.</b> Check one.<br>a. <input checked="" type="checkbox"/> Single<br>b. <input type="checkbox"/> Married filing jointly<br>c. <input type="checkbox"/> Married filing separately*<br>* If you check box "c," complete line 3 and enter spouse's full name below:<br><div style="border: 1px solid black; width: 150px; height: 20px; margin-left: 20px;"></div> |      | 8. <b>2019 RESIDENCY STATUS.</b> Check all that apply.<br>a. <input type="checkbox"/> Resident<br>b. <input checked="" type="checkbox"/> Nonresident *<br>c. <input type="checkbox"/> Part-Year Resident *<br>* 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 | \$4,400 | 9a. | <b>4,400</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 | \$2,700 | 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 | \$4,400 | 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>4,400</b> | 00 |

|   |     |               |    |
|---|-----|---------------|----|
| 10. <b>Adjusted Gross Income</b> from your U.S. Forms 1040 or 1040NR (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 28. <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>1,892</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>10,858</b> | 00 |
| 17. <b>Tax.</b> Multiply line 16 by 4.25% (0.0425).....   | 17. | <b>461</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 carryforward (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.  |        |    |        | <b>461</b> | 00 |



Filer's Full Social Security Number

|     |   |    |   |      |
|-----|---|----|---|------|
| 987 | — | 65 | — | 4321 |
|-----|---|----|---|------|

|  |     |     |    |
|--|-----|-----|----|
| 21. Enter amount of Income Tax from line 20.....   | 21. | 461 | 00 |
| 22. Voluntary Contributions from Form 4642, line 10. <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. | 461 | 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. <b>Earned Income Tax Credit.</b> Multiply line 27a by 6% (0.06) and enter result on line 27b.....  | 27a. |     | 00 |
|  | 27b. |     | 00 |
| 28. Michigan Historic Preservation Tax Credit (refundable). <b>Include Form 3581</b> .....   | 28.  |     | 00 |
| 29. Michigan tax withheld from Schedule W, line 6. <b>Include Schedule W (do not submit W-2s)</b> .....  | 29.  | 472 | 00 |
| 30. Estimated tax, extension payments and 2018 credit forward.....   | 30.  |     | 00 |
| 31. <b>2019 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2019 return should skip to line 32. Amended returns must include <b>Schedule AMD (see instructions)</b> .   |      |     |    |
| 31a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 31a and enter this amount as a negative number on line 31c.  |      |     |    |
| 31b. <input type="checkbox"/> If you paid with the original return, check box 31b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 31c. Do not include interest or penalty. |      |     |    |
| 31c.   | 31c. |     | 00 |
| 32. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c.....  | 32.  | 472 | 00 |

**REFUND OR TAX DUE**

|   |     |                |    |
|---|-----|----------------|----|
| 33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions.                | 33. |                | 00 |
| Include interest <input type="text"/> 00 and penalty <input type="text"/> 00.....                                   |     | <b>YOU OWE</b> |    |
| 34. <b>Overpayment.</b> If line 32 is greater than line 24, subtract line 24 from line 32.....                      | 34. | 11             | 00 |
| 35. <b>Credit Forward.</b> Amount of line 34 to be credited to your 2020 estimated tax for your 2020 tax return ... | 35. |                | 00 |
| 36. Subtract line 35 from line 34.....  | 36. | 11             | 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, 2018, enter dates below. **ENTER DATE OF DEATH ONLY.** Example: 04-15-2019 (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.

Preparer's Name (print or type)

|                    |      |
|--------------------|------|
| Filer's Signature  | Date |
| Spouse's Signature | Date |

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 33 (see instructions).** Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

# 2019 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<br><b>JOHN</b> | M.I. | Last Name<br><b>WOLVERINE</b> | Filer's Full Social Security No. (Example: 123-45-6789)<br><b>987 — 65 — 4321</b> |
|-----------------------------------|------|-------------------------------|---|

**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 (Michigan sourced) deducted to arrive at Adjusted Gross Income (AGI).....      | 6. |  | 00 |
| 7. Federal Net Operating Loss deduction included in AGI.....   | 7. |  | 00 |
| 8. Other (see instructions). Describe: _____   | 8. |  | 00 |
| 9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....   | 9. |  | 00 |

**Continue on page 2.**  
**If subtractions do not apply, only submit page 1 of the Schedule 1 with your return.**

## 2019 MICHIGAN Schedule 1 Additions and Subtractions

|                                   |      |                               |   |
|-----------------------------------|------|-------------------------------|---|
| Filer's First Name<br><b>JOHN</b> | M.I. | Last Name<br><b>WOLVERINE</b> | Filer's Full Social Security No. (Example: 123-45-6789)<br><b>987 — 65 — 4321</b> |
|-----------------------------------|------|-------------------------------|---|

**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 WAGE, 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 2019 and included on MI-1040, line 10.....   | 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. Miscellaneous subtractions (see instructions). <b>Describe:</b> .....  | 21. |          | 00 |

**Deduction Based on Year of Birth**

Complete 22A through 22F if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 23, 24 or 25. Check box(es) 22C and/or 22F **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.**

|     |                                      |  |  |                                      |  |   |
|-----|--------------------------------------|--|--|--------------------------------------|--|---|
| 22. | <b>FILER</b>                         |  |  | <b>SPOUSE</b>                        |  |   |
|     | <b>A.</b><br>Year of Birth<br>(19xx) | <b>B.</b><br>Age<br>(as of 12-31-2019) | <b>C.</b><br>Check if filer received<br>benefits from SSA exempt<br>employment<br><br><input type="checkbox"/> | <b>D.</b><br>Year of Birth<br>(19xx) | <b>E.</b><br>Age<br>(as of 12-31-2019) | <b>F.</b><br>Check if spouse received<br>benefits from SSA exempt<br>employment<br><br><input type="checkbox"/> |

|   |     |  |    |
|---|-----|--|----|
| 23. <b>Michigan Standard Deduction.</b> Complete this line <b>ONLY</b> 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 on or before December 31, 2019. <b>Do not complete lines 24 and 25.</b> ..... | 23. |  | 00 |
| 24. <b>Retirement benefits.</b> Enter amount from line 16, 27, 28 or 29 of Form 4884, <i>Michigan Pension Schedule</i> . <b>Include Form 4884.</b> .....  | 24. |  | 00 |
| 25. <b>Dividend/interest/capital gains deduction for taxpayers 74 years and older.</b> Deduction is limited to \$11,771 for single or married filing separately filers and \$23,542 for joint filers, less any deduction for retirement benefits (see instructions).....                      | 25. |  | 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.

|   |     |          |    |
|---|-----|----------|----|
| 26. <b>Subtotal.</b> Add lines 10 through 25 .....  | 26. | 17,200   | 00 |
| 27. <b>2019 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> ..... | 27. |          | 00 |
| 28. <b>Total Subtractions.</b> Add lines 26 and 27. Enter here and on MI-1040, line 13.....   | 28. | → 17,200 | 00 |

If additions do not apply, only submit page 2 of the Schedule 1 with your return.

**2019 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<br><b>JOHN</b>   | M.I. | Last Name<br><b>WOLVERINE</b> | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>987 — 65 — 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)<br><b>— —</b>            |

**4. 2019 RESIDENCY STATUS:**

Check all that apply.

a.  Nonresident

b.  Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2019\*

\*Dates of Michigan residency in 2019 (Enter dates as MM-DD-YYYY, Example: 04-15-2019)

|       | FILER    | SPOUSE   |
|-------|----------|----------|
| FROM: | — — 2019 | — — 2019 |
| TO:   | — — 2019 | — — 2019 |

**Income Allocation**

|  | A. Total Income      | B. Michigan Income   | C. Other State(s) Income |
|--|----------------------|----------------------|--------------------------|
| 5. Wages, salaries, other payments (tips, etc.)  | 29,950 <sup>00</sup> | 12,750 <sup>00</sup> | 17,200 <sup>00</sup>     |
| 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 <sup>00</sup> | 12,750 <sup>00</sup> | 17,200 <sup>00</sup>     |
| 13. Enter the total adjustments from U.S. 1040, Schedule 1 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 <sup>00</sup> | 12,750 <sup>00</sup> | 17,200 <sup>00</sup>     |

**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. | 4,400 <sup>00</sup>  |
| 16. Enter Michigan source income from line 14, column B  | 16. | 12,750 <sup>00</sup> |
| 17. Enter total income from line 14, column A  | 17. | 29,950 <sup>00</sup> |
| 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. | 1,892 <sup>00</sup>  |

**2019 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 2019, 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 (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<br><b>JOHN</b>   | M.I. | Last Name<br><b>WOLVERINE</b> | 2. Filer's Full Social Security No. (Example: 123-45-6789)<br><b>987 — 65 — 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)<br><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:<br>Filer or Spouse  | Employer's identification number<br>(Example: 38-1234567) | Box c — Employer's name | Box 1 — Wages, tips,<br>other compensation   | Box 17 — Michigan<br>income tax withheld   |
| <input checked="" type="checkbox"/>  | 38-1234567  | SUNNY SIDE DINER        |  12,750.00 |  472.00 |
|  |   |                         | 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. ....                   |   |                         | 4.   | 472.00   |

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS (BOTH TIER 1 AND TIER 2) REPORTED ON 1099 FORMS**

| A   | B  | C            | D   | E  |
|---|--|--------------|---|--|
| Enter "X" for:<br>Filer or Spouse   | Payer's federal identification<br>number (Example: 38-1234567) | Payer's name | Taxable pension distribution,<br>misc. income, etc. (see inst.) | Michigan income<br>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. ....                        |  |              | 5.  | 00   |
| 6. <b>TOTAL.</b> Add lines 4 and 5. Enter here and carry to MI-1040, line 29..... |  |              | 6.  |  472.00 |