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 2018.

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
<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer's social security number</td>
<td>123-45-6789</td>
</tr>
<tr>
<td>Employer identification number (EIN)</td>
<td>38-9876543</td>
</tr>
<tr>
<td>Employer's name, address, and ZIP code</td>
<td>ABC Enterprise 123 Ann Arbor Rd. Ann Arbor, MI 48123</td>
</tr>
<tr>
<td>Employee's first name and initial</td>
<td>Abigail</td>
</tr>
<tr>
<td>Last name</td>
<td>Smith</td>
</tr>
<tr>
<td>State</td>
<td>MI</td>
</tr>
<tr>
<td>Employer's state ID number</td>
<td>38-9876543</td>
</tr>
<tr>
<td>State wages, tips, etc.</td>
<td>13,250</td>
</tr>
<tr>
<td>State income tax</td>
<td>563</td>
</tr>
<tr>
<td>Wages, tips, other compensation</td>
<td>13,250</td>
</tr>
<tr>
<td>Federal income tax withheld</td>
<td>1,855</td>
</tr>
<tr>
<td>Social security wages</td>
<td>3</td>
</tr>
<tr>
<td>Social security tax withheld</td>
<td>4</td>
</tr>
<tr>
<td>Medicare wages and tips</td>
<td>5</td>
</tr>
<tr>
<td>Medicare tax withheld</td>
<td>6</td>
</tr>
<tr>
<td>Social security tips</td>
<td>7</td>
</tr>
<tr>
<td>Allocated tips</td>
<td>8</td>
</tr>
<tr>
<td>Verification code</td>
<td>9</td>
</tr>
<tr>
<td>Control number</td>
<td>10</td>
</tr>
<tr>
<td>Nonqualified plans</td>
<td>11</td>
</tr>
<tr>
<td>See instructions for box 12</td>
<td>12a</td>
</tr>
<tr>
<td>Statutory employee</td>
<td>12b</td>
</tr>
<tr>
<td>Retirement plan</td>
<td>12c</td>
</tr>
<tr>
<td>Third-party sick pay</td>
<td>12d</td>
</tr>
<tr>
<td>Other</td>
<td>14</td>
</tr>
<tr>
<td>Local income tax</td>
<td>19</td>
</tr>
<tr>
<td>Locality name</td>
<td>20</td>
</tr>
</tbody>
</table>

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

**Copy A For Social Security Administration** — Send this entire page with Form W-3 to the Social Security Administration; photocopies are not acceptable.

**Do Not Cut, Fold, or Staple Forms on This Page**
<table>
<thead>
<tr>
<th>Income tax code</th>
<th>16</th>
<th>20,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Chapter indicator. Enter &quot;3&quot; or &quot;4&quot;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3a Exemption code</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>3b Tax rate</td>
<td>4a Exemption code</td>
<td>4b Tax rate</td>
</tr>
<tr>
<td>5</td>
<td>2,800</td>
<td></td>
</tr>
<tr>
<td>7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12a Withholding agent's EIN</td>
<td>98-76543421</td>
<td></td>
</tr>
<tr>
<td>12b Ch. 3 status code</td>
<td>12c Ch. 4 status code</td>
<td></td>
</tr>
<tr>
<td>12d Withholding agent's name</td>
<td>University of Michigan</td>
<td></td>
</tr>
<tr>
<td>12e Withholding agent's Global Intermediary Identification Number (GIIN)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12f Country code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12g Foreign taxpayer identification number, if any</td>
<td>123-45-6789</td>
<td></td>
</tr>
<tr>
<td>12h Address (number and street)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12i City or town, state or province, country, ZIP or foreign postal code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13a Recipient's name</td>
<td>Abigail Smith</td>
<td></td>
</tr>
<tr>
<td>13b Recipient's country code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13c Address (number and street)</td>
<td>567 Sparty Lane</td>
<td></td>
</tr>
<tr>
<td>13d City or town, state or province, country, ZIP or foreign postal code</td>
<td>Ann Arbor, MI 48123</td>
<td></td>
</tr>
<tr>
<td>13e Recipient's U.S. TIN, if any</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13f Ch. 3 status code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13g Ch. 4 status code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13h Recipient's GIIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13i Recipient's foreign tax identification number, if any</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13j LOB code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13k Recipient's account number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13l Recipient's date of birth (YYYYMMDD)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13m</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14a Primary Withholding Agent's Name (if applicable)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14b Primary Withholding Agent's EIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Check if pro-rata basis reporting</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15a Intermediary or flow-through entity's EIN, if any</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15b Ch. 3 status code</td>
<td>15c Ch. 4 status code</td>
<td></td>
</tr>
<tr>
<td>15d Intermediary or flow-through entity's name</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15e Intermediary or flow-through entity's GIIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15f Country code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15g Foreign tax identification number, if any</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15h Address (number and street)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15i City or town, state or province, country, ZIP or foreign postal code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16a Payer's name</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16b Payer's TIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16c Payer's GIIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16d Ch. 3 status code</td>
<td>16e Ch. 4 status code</td>
<td></td>
</tr>
<tr>
<td>16i City or town, state or province, country, ZIP or foreign postal code</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17a State income tax withheld</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17b Payer's state tax no.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17c Name of state</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

**2018**

**Your first name and initial**
Abigail

**Last name**
Smith

**Identifying number (see instructions)**
123-45-6789

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

**City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below. See instructions.**
Ann Arbor, MI 48123

**Foreign country name**

<table>
<thead>
<tr>
<th>Foreign province/state/county</th>
<th>Foreign postal code</th>
</tr>
</thead>
</table>

**Filing Status**

- Single nonresident alien
- Married nonresident alien

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

**Wages, salaries, tips, etc. Attach Form(s) W-2**
13,250

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

**Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.**
20,000

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

**Add lines 3, 4, and 5**
33,250

**Scholarship and fellowship grants excluded**
14,000

**Student loan interest deduction**
9

**Subtract the sum of line 8 and line 9 from line 7. This is your **adjusted gross income**
19,250

**Itemized deductions. See the instructions for limitation.**

**Reserved.**

**Reserved.**

**Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter -0-**

**Tax.**

**Find your tax in the tax table in the instructions.**

**Unreported social security and Medicare tax from Form:**

- a 4137
- b 8919

**Add lines 15 and 16. This is your **total tax**
2,051

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

- a 1,855

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

- b 2,800

**2018 estimated tax payments and amount applied from 2017 return**
19

**Credit for amount paid with Form 1040-C**

20

**Add lines 18a through 20. These are your **total payments**
4,655

**Refund**

**If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you **overpaid****
2,604

**Amount of line 22 you want **refunded to you.** If Form 8888 is attached, check here**
2,604

**b Routing number**

**c Type:**

- Checking

**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:**

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

**Amount you owe.**

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

**Third Party Designee**

**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. 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**

**Firm's name**

**Firm's EIN**

**Firm's address**

**Phone no.**

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

Cat. No. 21534N  Form 1040NR-EZ (2018)
2018 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2019.

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

1. Filer's First Name  
   ABAGAIL  
   M.I.  
   Last Name  
   SMITH  

If a Joint Return, Spouse's First Name  

   — 45  — 6789  

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

City or Town  
ANN ARBOR  
State  
MI  
ZIP Code  
48123  

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

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

7. 2018 FILING STATUS. Check one.  
   a.  
   Single  
   b.  
   Married filing jointly  
   c.  
   Married filing separately*  
   * If you check box "c," complete line 3 and enter spouse's full name below:  

8. 2018 RESIDENCY STATUS. Check all that apply.  
   a.  
   Resident  
   b.  
   Nonresident *  
   * If you check box "b" or "c," you must complete and include Schedule NR.  
   c.  
   Part-Year Resident *  

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

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

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

12. Total. Add lines 10 and 11  

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

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

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

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

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

NON-REFUNDABLE CREDITS  

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

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

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"  

AMOUNT  

CREDIT  

+ 0000 2018 05 01 27 3  
Continue on page 2. This form cannot be processed if page 2 is not completed and included.
21. Enter amount of Income Tax from line 20.  
22. Voluntary Contributions from Form 4642, line 10. Include Form 4642.  
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions).  
24. Total Tax Liability. Add lines 21, 22 and 23.  

REFUNDABLE CREDITS AND PAYMENTS  
27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b.  
30. Estimated tax, extension payments and 2017 credit forward.  
31. 2018 AMENDED RETURNS ONLY. Taxpayers completing an original 2018 return should skip to line 32. Amended returns must include Schedule AMD (see instructions).  
31a. 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. 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.  
32. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30 and 31c.  

REFUND OR TAX DUE  
33. If line 32 is less than line 24, subtract line 32 from line 24. If applicable, see instructions.  
34. Overpayment. If line 32 is greater than line 24, subtract line 24 from line 32.  
35. Credit Forward. Amount of line 34 to be credited to your 2019 estimated tax for your 2019 tax return.  
36. Subtract line 35 from line 34.  

DIRECT DEPOSIT  
Deposit your refund directly to your financial institution! See instructions and complete a, b, and c.  
Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2017, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2018 (MM-DD-YYYY)  
Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge. Preparer’s PTIN, FEIN or SSN  
Preparer’s Name (print or type)  
Preparer’s Business Name, Address and Telephone Number  
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  
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  
+ 0000 2018 05 02 27 1
2018 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: 0123456789

Include with Form MI-1040.

Filer’s First Name: ABIGAIL  M.I.  Last Name: SMITH

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

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions................................................................. 1. 00

2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (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.
### 2018 MICHIGAN Schedule 1 Additions and Subtractions

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

#### Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. Schedule B if over $5,000. ................................................................. 10. 00

11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits .......... 11. 00

12. Gains from federal column of Michigan MI-1040D and MI-4797 ............................................................... 12. 00

13. Income attributable to another state. Explain type and source: SCHOLARSHIP 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 2018 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 Revenue Administrative Bulletin 1988-47.................................................. 20. 00

21. Michigan Net Operating Loss ................................................... 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.

<table>
<thead>
<tr>
<th>A.</th>
<th>B.</th>
<th>C.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Year of Birth (19xx)</td>
<td>(as of 12-31-2018)</td>
<td>Check if SSA Exempt</td>
</tr>
</tbody>
</table>

24. **Michigan Standard Deduction.** Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through January 1, 1952, and reached age 67 on or before December 31, 2018. **Do not complete lines 25 and 26.** .............................................. 24. 00

25. **Retirement benefits.** Enter amount from line 16, 27, 28 or 29 of Form 4884, Michigan Pension Schedule. Include Form 4884 .......................................................... 25. 00

26. Dividend/interest/capital gains deduction for taxpayers **73 years and older.** Deduction is limited to $11,495 for single or married filing separately filers and $22,991 for joint filers, less any deduction for retirement benefits (see instructions) .................................................. 26. 00

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death. 26. 00

27. **Total subtractions.** Add lines 10 through 26. Enter here and on MI-1040, line 13 ........................................ 27. 6,000 00

If additions do not apply, only submit page 2 of the Schedule 1 with your return.
Michigan Department of Treasury (Rev. 07-18)

2018 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: 0147

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

Attachment 02

1. Filer’s First Name
   ABIGAIL

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


4. 2018 RESIDENCY STATUS:
   Check all that apply.
   a. [X] Nonresident
   b. [ ] Part-Year Resident of Michigan.
      Enter dates of Michigan residency in 2018


FROM:

TO:

 доходы:

 A. Total Income

 B. Michigan Income

 C. Other State(s) Income

5. Wages, salaries, other payments (tips, etc.)
   13,250 00

6. Interest and dividends
   00 00

7. Business and farm income (include U.S. Schedules C and F)
   00 00

8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S Form 4797
   00 00

9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)
   00 00

10. Pensions, IRA distributions, annuities and Social Security (see Form 4884)
    00 00

11. Other (see instructions)
    6,000 00

12. Total income. Add lines 5 through 11
    19,250 00

13. Enter the total adjustments from U.S. Form 1040.
    Describe:
    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

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

+ 0000 2018 13 01 27 6
2018 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: 0123456789

INSTRUCTIONS: If you had Michigan income tax withheld in 2018, 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. Include your completed Schedule W with Form MI-1040 where applicable. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer’s First Name
   ABIGAIL

2. Filer’s Last Name
   SMITH

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

4. If a Joint Return, Spouse’s First Name

5. Spouse’s Last Name


---

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

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter &quot;X&quot; for Filer or Spouse</td>
<td>Employer’s identification number (Example: 38-1234567)</td>
<td>Box c — Employer’s name</td>
<td>Box 1 — Wages, tips, other compensation</td>
<td>Box 17 — Michigan income tax withheld</td>
</tr>
<tr>
<td>ABC ENTERPRISE</td>
<td>13,250</td>
<td>00</td>
<td>563</td>
<td>00</td>
</tr>
</tbody>
</table>

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

4. SUBTOTAL. Enter total of Table 1, column E. .......................................................... 4. 563 00

---

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

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

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

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

6. TOTAL. Add lines 4 and 5. Enter here and carry to MI-1040, line 29 .......................................................... 6. 563 00
Example 2:

John Wolverine
<table>
<thead>
<tr>
<th></th>
<th>a  Employee’s social security number</th>
<th>OMB No. 1545-0008</th>
</tr>
</thead>
<tbody>
<tr>
<td>b</td>
<td>Employer identification number (EIN)</td>
<td>38-1234567</td>
</tr>
</tbody>
</table>
| c | Employer’s name, address, and ZIP code | Sunny Side Diner  
123 Blue Lane  
Everytown, MI 48123 |
| d | Control number |  |
| e | Employee’s first name and initial | John | Wolverine |
|   | Last name | 111 Campus Lane  
Everytown, MI 48123 |
| f | Employee’s address and ZIP code |  |
| 15 | State | MI |
|   | Employer’s state ID number | 38-1234567 |

| 16 | State wages, tips, etc. | 12,750 |
| 17 | State income tax | 472 |
| 18 | Local wages, tips, etc. | 12,750 |
| 19 | Local income tax | 175 |
| 20 | Locality name | DET |

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

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

Department of the Treasury—Internal Revenue Service
Employee's social security number: 987-65-4321

Employer identification number (EIN): 65-9876543

Employer's name, address, and ZIP code:
West Coast Movies
456 Yellow Lane
Anytown, CA 49645

Control number

Employee's first name and initial: John
Last name: Wolverine
Suffix: 

Employee's address and ZIP code:
111 Campus Lane
Everytown, MI 48123

W-2 Wage and Tax Statement 2018

State: CA
Employer's state ID number: 65-9876543
State wages, tips, etc.: $17,200
State income tax: $515

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

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

2018

Your first name and initial: JOHNMID: 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.

Wages, salaries, tips, etc. Attach Form(s) W-2
Taxable refunds, credits, or offsets of state and local income taxes
Scholarship and fellowship grants. Attach Form(s) 1042-S or required statement.
Total income exempt by a treaty from page 2, Item 1(d)(e)
Add lines 3, 4, and 5
Scholarship and fellowship grants excluded
Student loan interest deduction
Subtract the sum of line 8 and line 9 from line 7. This is your adjusted gross income
Itemized deductions. See the instructions for limitation
Reserved.
Reserved.
Taxable income. Subtract line 11 from line 10. If line 11 is more than line 10, enter 0-
Tax. Find your tax in the tax table in the instructions
Unreported social security and Medicare tax from Form:
a 4137 b 8919
Add lines 15 and 16. This is your total tax
Federal income tax withheld from Form(s) W-2 and 1099-R
Federal income tax withheld from Form(s) 1042-S
2018 estimated tax payments and amount applied from 2017 return
Credit for amount paid with Form 1040-C
Add lines 18a through 20. These are your total payments
If line 21 is more than line 17, subtract line 17 from line 21. This is the amount you overpaid
Amount of line 22 you want refunded to you. If Form 8888 is attached, check here
Routing number Account number
If you want your refund check mailed to an address outside the United States not shown above, enter that address here:

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

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

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

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 instructions)

Paid Preparer Use Only
Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.
2018 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 15, 2019.

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

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

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

   — — —

Home Address (Number, Street, or P.O. Box)
111 CAMPUS LANE
EVERYTOWN

City or Town: EVERYTOWN
State: MI
ZIP Code: 48123
4. School District Code (5 digits – see page 60)

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

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

7. 2018 FILING STATUS. Check one.
   a. Single
   b. Married filing jointly
   c. Married filing separately

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

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

8. 2018 RESIDENCY STATUS. Check all that apply.
   a. Resident
   b. Nonresident *
   c. Part-Year Resident *

9. EXEMPTIONS. NOTE: If someone else can claim you as a dependent, check box 9d, enter 0 on line 9a and enter $1,500 on line 9d (see instr.).
   a. Number of exemptions (see instructions) .......................................................... 9a. 1 x $4,050 9a. 4,050 00
   b. Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled
   c. Number of qualified disabled veterans ............................................................ 9c. $400 9c. 00
   d. Claimed as dependent, see line 9 NOTE above ................................................. 9d. 00
   e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15 ........................................ 9e. 00

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

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

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

13. Subtractions from Schedule 1, line 27. Include Schedule 1 ........................................ 13. 17,200 00

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

15. Exemption allowance. Enter amount from line 9e or Schedule NR, line 19 ................. 15. 1,742 00

16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0" ........................................ 16. 11,008 00

17. Tax. Multiply line 16 by 4.25% (0.0425) ................................................................... 17. 468 00

NON-REFUNDABLE CREDITS

18. Income Tax Imposed by government units outside Michigan. Include 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) .... 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. 468 00

+ 0000 2018 05 01 27 3

Continue on page 2. This form cannot be processed if page 2 is not completed and included.
21. Enter amount of Income Tax from line 20........... 21. 468 00
22. Voluntary Contributions from Form 4642, line 10. Include Form 4642........... 22. 00
23. USE TAX. Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions)........... 23. 00
24. Total Tax Liability. Add lines 21, 22 and 23........... 24. 468 00

REFUNDABLE CREDITS AND PAYMENTS

25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2........... 25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5........... 26. 00

FEDERAL
MICHIGAN

27. Earned Income Tax Credit. Multiply line 27a by 6% (0.06) and enter result on line 27b........... 27a. 00
27b. 00

00
00

28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581........... 28. 00
29. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)........... 29. 00
30. Estimated tax, extension payments and 2017 credit forward........... 30. 00
31. 2018 AMENDED RETURNS ONLY. Taxpayers completing an original 2018 return should skip to line 32. Amended returns must include Schedule AMD (see instructions).

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.

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.

31a. 00
31b. 00
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.

Include interest 00 and penalty 00........... YOU OWE 33. 00

34. Overpayment. If line 32 is greater than line 24, subtract line 24 from line 32........... 34. 4 00

35. Credit Forward. Amount of line 34 to be credited to your 2019 estimated tax for your 2019 tax return........... 35. 00

36. Subtract line 35 from line 34........... REFUND 36. 4 00

DIRECT DEPOSIT

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

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2017, enter dates below. ENTER DATE OF DEATH ONLY. Example: 04-15-2018 (MM-DD-YYYY)

Filer — — Spouse — —

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

Preparer’s PTIN, FEIN or SSN

Preparer’s Name (print or type)

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

Filer’s Signature Date

Spouse’s Signature Date

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 48966
Pay amount on line 33 (see instructions). Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

+ 0000 2018 05 02 27 1
# 2018 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

Include with Form MI-1040.

<table>
<thead>
<tr>
<th>Filer’s First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Filer’s Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN</td>
<td></td>
<td>WOLVERINE</td>
<td>987 65 4321</td>
</tr>
</tbody>
</table>

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions................................................................. 1. 00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (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.
### 2018 MICHIGAN Schedule 1 Additions and Subtractions

<table>
<thead>
<tr>
<th>Filer's First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>Filer's Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN</td>
<td></td>
<td>WOLVERINE</td>
<td>987 — 65 — 4321</td>
</tr>
</tbody>
</table>

#### Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. Schedule B if over $5,000. ........................................... 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 ........................................... 00

12. Gains from federal column of Michigan MI-1040D and MI-4797 ........................................... 00

13. Income attributable to another state. Explain type and source: CA WAGE, SCH NR 17,200 00

14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10. ........................................... 00

15. Income earned while a resident of a Renaissance Zone (see instructions) ........................................... 00

16. Michigan state and local income tax refunds received in 2018 and included on MI-1040, line 10. ........................................... 00

17. Michigan Education Savings Program, MI 529 Advisor Plan, and Michigan Achieving a Better Life Experience Program ........................................... 00

18. Michigan Education Trust ........................................... 00

19. Oil, gas, and nonferrous metallic minerals income (Michigan sourced) included in AGI ........................................... 00

20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47 ........................................... 00

21. Michigan Net Operating Loss ........................................... 00

22. Miscellaneous subtractions (see instructions). Describe; ........................................... 00

#### Deduction Based on Year of Birth

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

**NOTE:** See instructions before continuing with this section.

<table>
<thead>
<tr>
<th>23. FILER</th>
<th>A. Year of Birth (19xx)</th>
<th>B. Age (as of 12-31-2018)</th>
<th>C. Check if SSA Exempt</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through January 1, 1952, and reached age 67 on or before December 31, 2018. Do not complete lines 25 and 26. 24. 00

| 25. Retirement benefits. Enter amount from line 16, 27, 28 or 29 of Form 4884, Michigan Pension Schedule. Include Form 4884 25. 00

| 26. Dividend/interest/capital gains deduction for taxpayers 73 years and older. Deduction is limited to $11,495 for single or married filing separately filers and $22,991 for joint filers, less any deduction for retirement benefits (see instructions) 26. 00

Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death. ☐

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13 17,200 00

If additions do not apply, only submit page 2 of the Schedule 1 with your return.
2018 MICHIGAN Nonresident and Part-Year Resident Schedule

Issued under authority of Public Act 281 of 1957, as amended.

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

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

1. Filer's First Name
   JOHN

2. M.I. Last Name
   WOLVERINE

   987 — 65 — 4321

4. 2018 RESIDENCY STATUS:
   \[\square\text{Nonresident} \quad \square\text{Part-Year Resident of Michigan.}\]
   Enter dates of Michigan residency in 2018*

5. Wages, salaries, other payments (tips, etc.) .......
   $29,950 00

6. Interest and dividends ...........................................
   $0 00

7. Business and farm income (include U.S. Schedules C and F).................................
   $0 00

8. Gains/losses from MI-1040 or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797
   $0 00

9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)...
   $0 00

10. Pensions, IRA distributions, annuities and Social Security (see Form 4884) ........
    $0 00

11. Other (see instructions) ........................................
    $0 00

12. Total income. Add lines 5 through 11..............
    $29,950 00

13. Enter the total adjustments from U.S. Form 1040.
    Describe: ..................................................
    $0 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

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 ..........................................................
    $4,050 00

16. Enter Michigan source income from line 14, column B ..............
    $12,750 00

17. Enter total income from line 14, column A ........................................
    $29,950 00

18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)........................................
    43 %

19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 5 and enter here and on MI-1040, line 15
    $1,742 00

Attachment 02

+ 0000 2018 13 01 27 6
2018 MICHIGAN Withholding Tax Schedule
Issued under authority of Public Act 281 of 1967, as amended.

INSTRUCTIONS: If you had Michigan income tax withheld in 2018, 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. Include your completed Schedule W with Form MI-1040 where applicable. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

<table>
<thead>
<tr>
<th>1. Filer’s First Name</th>
<th>M.I.</th>
<th>Last Name</th>
<th>2. Filer’s Full Social Security No. (Example: 123-45-6789)</th>
</tr>
</thead>
<tbody>
<tr>
<td>JOHN</td>
<td></td>
<td>WOLVERINE</td>
<td>987 — 66 — 4321</td>
</tr>
<tr>
<td>If a Joint Return, Spouse’s First Name</td>
<td>M.I.</td>
<td>Last Name</td>
<td>3. Spouse’s Full Social Security No. (Example: 123-45-6789)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter ‘X’ for: Filer or Spouse</td>
<td>Employer’s identification number (Example: 38-1234567)</td>
<td>Box c — Employer’s name</td>
<td>Box 1 — Wages, tips, other compensation</td>
<td>Box 17 — Michigan income tax withheld</td>
</tr>
<tr>
<td>X</td>
<td>38-1234567</td>
<td>SUNNY SIDE DINER</td>
<td>12,750</td>
<td>472</td>
</tr>
</tbody>
</table>

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

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

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

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

Michigan Department of Treasury (Rev. 06-18), Page 1

+ 0000 2018 57 01 27 4