

Tax Year 2024 International Student Examples

General Steps to Complete your Michigan Tax Return:

1. Start with your completed U.S. 1040-NR. You will also need any W-2, 1042, or 1099 forms that you received for 2024.
2. Fill out the MI-1040, lines 1-10. STOP.
3. Fill out Michigan Schedule NR.
 - a. Note: Line 11 should include only the amount of scholarship and/or fellowship that is included in AGI; that is, only the portion of your gross income that was not exempted when filing out the U.S. 1040-NR.
4. Fill out Michigan Schedule 1.
5. Fill out Michigan Schedule W (if applicable). This is where W-2 and 1099 form information is reported.
6. Return to the MI-1040 and complete the rest of the form.
7. Print, sign, date, and mail your returns.

The examples provided in this document demonstrate how different sources of income and withholding flow onto the Michigan return. Amounts that are highlighted on source documents will be referenced while generating the forms.

Example 1: Abigail Smith

Legend

Blue ● = Numbers indicated with a blue circle are sourced from the W-2 for ABC Enterprise 123.

Orange ◆ = Numbers indicated with an orange diamond are sourced from Form 1042-S from the University of Michigan.

Green ■ = Numbers indicated with a green square are sourced from the U.S. 1040-NR.

Magenta ▲ = Numbers indicated with a magenta triangle are sourced from Michigan Schedule NR.

Source Documents

W-2 from ABC Enterprise 123

		a Employee's social security number 123-00-4567		OMB No. 1545-0008						
b Employer identification number (EIN) 38-9876543		1 Wages, tips, other compensation ● 13250		2 Federal income tax withheld 1855						
c Employer's name, address, and ZIP code ABC ENTERPRISE 123 ANN ARBOR RD ANN ARBOR MI 48108		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 ABIGAIL 567 SPARTY LN ANN ARBOR MI 48104		Last name SMITH		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 MI 389876543		16 State wages, tips, etc. ● 13250		17 State income tax ● 563		18 Local wages, tips, etc.		19 Local income tax		20 Locality name

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service

Form 1042-S from University of Michigan

Form 1042-S		Foreign Person's U.S. Source Income Subject to Withholding				2024		OMB No. 1545-0096	
Department of the Treasury Internal Revenue Service		Go to www.irs.gov/Form1042S for instructions and the latest information.						Copy D for Recipient Attach to any state tax return you file	
		1 2 3 4 5 6 7 8 9 0 UNIQUE FORM IDENTIFIER				AMENDED		AMENDMENT NO.	
1 Income code 16	2 Gross income 20000	3 Chapter indicator. Enter "3" or "4" 3	3a Exemption code 0	4a Exemption code	13e Recipient's U.S. TIN, if any 123-00-4567	13f Ch. 3 status code 16	13g Ch. 4 status code		
5 Withholding allowance		3b Tax rate 0.0000	4b Tax rate	13h Recipient's GIIN	13i Recipient's foreign tax identification number, if any	13j LOB code			
6 Net income 20000		7a Federal tax withheld 2800			13k Recipient's account number				
7b Check if federal tax withheld was not deposited with the IRS because escrow procedures were applied (see instructions) <input type="checkbox"/>		7c Check if withholding occurred in subsequent year with respect to a partnership interest <input type="checkbox"/>			13l Recipient's date of birth (YYYYMMDD) 2 0 0 4 0 1 0 1				
8 Tax withheld by other agents		9 Overwithheld tax repaid to recipient pursuant to adjustment procedures (see instructions) ()			14a Primary Withholding Agent's Name (if applicable)				
10 Total withholding credit (combine boxes 7a, 8, and 9) 2800		11 Tax paid by withholding agent (amounts not withheld) (see instructions)			14b Primary Withholding Agent's EIN		15 Check if pro-rata basis reporting <input type="checkbox"/>		
12a Withholding agent's EIN 98-7654321	12b Ch. 3 status code 20	12c Ch. 4 status code		15a Intermediary or flow-through entity's EIN, if any		15b Ch. 3 status code	15c Ch. 4 status code		
12d Withholding agent's name UNIVERSITY OF MICHIGAN		12e Withholding agent's Global Intermediary Identification Number (GIIN)			15d Intermediary or flow-through entity's name				
12f Country code	12g Foreign tax identification number, if any		15e Intermediary or flow-through entity's GIIN			15f Country code		15g Foreign tax identification number, if any	
12h Address (number and street)		12i City or town, state or province, country, ZIP or foreign postal code			15h Address (number and street)		15i City or town, state or province, country, ZIP or foreign postal code		
13a Recipient's name ABIGAIL SMITH		13b Recipient's country code		16a Payer's name UNIVERSITY OF MICHIG		16b Payer's TIN			
13c Address (number and street) 567 SPARTY LN		13d City or town, state or province, country, ZIP or foreign postal code ANN ARBOR MI 48104		16c Payer's GIIN		16d Ch. 3 status code 20	16e Ch. 4 status code		
				17a State income tax withheld 0		17b Payer's state tax no. MI		17c Name of state	

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

Form 1042-S (2024)

Abigail has **\$14,000** of qualified educational expenses. These will be deducted from the **\$20,000** of net income, resulting in **\$6,000** of scholarship income.

U.S. Additional Income and Adjustments to Income (Schedule 1)

SCHEDULE 1 (Form 1040) Department of the Treasury Internal Revenue Service	Additional Income and Adjustments to Income Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.	OMB No. 1545-0074 2024 Attachment Sequence No. 01
Name(s) shown on Form 1040, 1040-SR, or 1040-NR ABIGAIL SMITH		Your social security number 123-00-4567
For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss		
Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k .		
Part I Additional Income		
1 Taxable refunds, credits, or offsets of state and local income taxes	1	
2a Alimony received	2a	
b Date of original divorce or separation agreement (see instructions): _____		
3 Business income or (loss). Attach Schedule C	3	
4 Other gains or (losses). Attach Form 4797	4	
5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6 Farm income or (loss). Attach Schedule F	6	
7 Unemployment compensation	7	
8 Other income:		
a Net operating loss	8a ()	
b Gambling	8b	
c Cancellation of debt	8c	
d Foreign earned income exclusion from Form 2555	8d ()	
e Income from Form 8853	8e	
f Income from Form 8889	8f	
g Alaska Permanent Fund dividends	8g	
h Jury duty pay	8h	
i Prizes and awards	8i	
j Activity not engaged in for profit income	8j	
k Stock options	8k	
l Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n Section 951(a) inclusion (see instructions)	8n	
o Section 951A(a) inclusion (see instructions)	8o	
p Section 461(l) excess business loss adjustment	8p	
q Taxable distributions from an ABL account (see instructions)	8q	
r Scholarship and fellowship grants not reported on Form W-2	8r ◆ 6000	
s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s ()	
t Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u Wages earned while incarcerated	8u	
v Digital assets received as ordinary income not reported elsewhere. See instructions	8v	
z Other income. List type and amount: _____	8z	
9 Total other income. Add lines 8a through 8z	9	◆ 6000
10 Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	6000

\$6,000 on line 8r originates from scholarship income from the University of Michigan.

U.S. Nonresident Alien Income Tax Return (Form 1040-NR)

Form 1040-NR	Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return	2024	OMB No. 1545-0074																																																																																																																																																																										
For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20____			IRS Use Only—Do not write or staple in this space. See separate instructions.																																																																																																																																																																										
Your first name and middle initial ABIGAIL		Last name SMITH																																																																																																																																																																											
Home address (number and street). If you have a P.O. box, see instructions. 567 SPARTY LN			Apt. no.																																																																																																																																																																										
City, town, or post office. If you have a foreign address, also complete spaces below. ANN ARBOR		State MI	ZIP code 48104																																																																																																																																																																										
Foreign country name		Foreign province/state/county																																																																																																																																																																											
Foreign country name		Foreign postal code																																																																																																																																																																											
Filing Status Check only one box.	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____																																																																																																																																																																												
Digital Assets	At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																																																																																																												
Dependents (see instructions):	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:15%;">(1) First name</th> <th style="width:15%;">Last name</th> <th style="width:15%;">(2) Dependent's identifying number</th> <th style="width:15%;">(3) Relationship to you</th> <th style="width:10%;">(4) Child tax credit</th> <th style="width:10%;">Credit for other dependents</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align:center;"><input type="checkbox"/></td><td style="text-align:center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align:center;"><input type="checkbox"/></td><td style="text-align:center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align:center;"><input type="checkbox"/></td><td style="text-align:center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align:center;"><input type="checkbox"/></td><td style="text-align:center;"><input type="checkbox"/></td></tr> </tbody> </table>					(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>																																																																																																																																										
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Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/>			7			8 Additional income from Schedule 1 (Form 1040), line 10			8	6000		9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income			9	19250		10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income			10			11 Subtract line 10 from line 9. This is your adjusted gross income			11	19250		12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12	563		13a Qualified business income deduction from Form 8995 or Form 8995-A	13a					b Exemptions for estates and trusts only (see instructions)	13b					c Add lines 13a and 13b			13c			14 Add lines 12 and 13c			14	563		15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income			15	18687
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\$13,250 on line 1 originates from the wages reported on the W-2 for ABC Enterprise 123.

\$6,000 on line 8 originates from scholarship income from the University of Michigan.

\$19,250 on line 11 is the total of the W-2 income and scholarship income combined.

Michigan Return

Michigan Individual Income Tax Return (Form MI-1040)

2024 MICHIGAN Individual Income Tax Return MI-1040				Amended Return <input type="checkbox"/>		
Return is due April 15, 2025. Type or print in blue or black ink.						
1. Filer's First Name ABIGAIL		M.I.	Last Name SMITH		2. Filer's Full Social Security No. (Example: 123-45-6789) 123-00-4567	
If a Joint Return, Spouse's First Name		M.I.	Last Name		3. Spouse's Full Social Security No. (Example: 123-45-6789)	
Home Address (Number, Street, or P.O. Box) 567 SPARTY LN						
City or Town ANN ARBOR			State MI	ZIP Code 48104	4. School District Code (5 digits) 10000	
5. STATE CAMPAIGN FUND Check if you (and/or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.			a. <input type="checkbox"/> Filer b. <input type="checkbox"/> Spouse		6. FARMERS, FISHERMEN, OR SEAFARERS <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
7. 2024 FILING STATUS. Check one. a. <input checked="" type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately*			* If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 150px;"></div>		8. 2024 RESIDENCY STATUS. Check all that apply. a. <input type="checkbox"/> Resident b. <input checked="" type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident * * If you check box "b" or "c," you must complete and 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 \$5,600	9a.	5600 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 \$3,300	9b.	00
c. Number of qualified disabled veterans.....		9c.		x \$500	9c.	00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....		9d.		x \$5,600	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.	5600 00
10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....		10.			19250 00	
11. Additions from Schedule 1, line 9. Include Schedule 1.....		11.			00	
12. Total. Add lines 10 and 11.....		12.			19250 00	
13. Subtractions from Schedule 1, line 31. Include Schedule 1.....		13.			6000 00	
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....		14.			13250 00	
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....		15.			3855 00	
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....		16.			9395 00	
17. Tax. Multiply line 16 by 4.25% (0.0425).....		17.			399 00	

\$19,250 on line 10 originates from line 11 of the U.S. 1040-NR.

\$6,000 on line 12 originates from line 8 of the Schedule 1.

\$13,250 on line 14 originates from the wages reported on the W-2 for ABC Enterprise 123.

\$3,855 on line 15 originates from line 19 of Schedule NR.

Filer's Full Social Security Number

123-00-4567

NON-REFUNDABLE CREDITS

	AMOUNT	CREDIT
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a. 00	18b. 00
19. Michigan Historic Preservation Tax Credit (see instructions).....	19a. 00	19b. 00
20. 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. 399 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642		21. 00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5.....		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 20 through 23.....		24. 399 00

REFUNDABLE CREDITS AND PAYMENTS

	FEDERAL	MICHIGAN
25. Property Tax Credit. Include MI-1040CR or MI-1040CR-2.....		25. 00
26. Farmland Preservation Tax Credit. Include MI-1040CR-5.....		26. 00
27. Earned Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a. 00	27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581		28. 00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....		29. 00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)		30. 563 00
31. Estimated tax, extension payments and 2023 credit forward.....		31. 00
32. 2024 AMENDED RETURNS ONLY. Taxpayers completing an original 2024 return should skip to line 33. Amended returns must include Schedule AMD (see instructions) .		
32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c.		
32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.		32c. 00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c.....		33. 563 00

\$563 on line 30 originates from line 17 of the W-2 from ABC Enterprise 123.

Michigan Additions and Subtractions Schedule (Schedule 1)

2024 MICHIGAN Schedule 1 Additions and Subtractions

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

Attachment 01

Filer's First Name ABIGAIL	M.I.	Last Name SMITH	Filer's Full Social Security No. (Example: 123-45-6789) 123-00-4567
--------------------------------------	------	---------------------------	---

Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.		00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. Schedule B if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: <u>SCHEDULE NR</u>	13.	◆ 6000	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 2024 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity	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. Enter amount from line 7 of Form 5889, Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47.....	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, Michigan First-Time Home Buyer Savings Program. Include Form 5792.....	21.		00
22. Expenses of marihuana establishment licensed under MRTMA.....	22.		00
23. Miscellaneous subtractions (see instructions). Describe: _____	23.		00

\$6,000 originates from the scholarship income on the U.S. 1040-NR. As it is not connected to the State of Michigan, it is not taxable by the state and thus excluded on Schedule NR.

2024 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
ABIGAIL		SMITH	123-00-4567

Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement benefits deduction or the senior investment income deduction on lines 25, 26, 27, or 28. Check box(es) 24C and/or 24G 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.

24.	FILER				SPOUSE				
	A. Year of Birth (19xx)	B. Age as of 12-31-2024	C. Check if filer received benefits from SSA exempt employment	D. Check if filer retired as of 01-01-2013 and born after 1952	E. Year of Birth (19xx)	F. Age as of 12-31-2024	G. Check if spouse received benefits from SSA exempt employment	H. Check if spouse retired as of 01-01-2013 and born after 1952	
			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	
25.	Tier 2 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1946 through December 31, 1952, and reached age 67. Do not complete lines 26, 27 or 28.							25.	00
26.	Tier 3 Michigan Standard Deduction. Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1958, and reached age 67 on or before December 31, 2024. Do not complete lines 25, 27 or 28.							26.	00
27.	Retirement benefits. Enter amount from line 16, 17, 18 or 19 of Form 4884, Michigan Pension Schedule. Include Form 4884.							27.	00
28.	Dividend/interest/capital gains deduction for taxpayers born prior to 1946. This deduction is limited to \$14,274 on a single return or \$28,548 on a joint return, and must be reduced by any deduction for retirement benefits (see instructions).							28.	00
	<input type="checkbox"/> Check this box if you are the unmarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born prior to 1946 who was at least age 65 at the time of death.								
29.	Subtotal. Add lines 10 through 28							29.	6 000 00
30.	2024 Michigan NOL Deduction. Enter amount from line 11 or 12 of Form 5674, Michigan Net Operating Loss Deduction. Include Form 5674							30.	00
31.	Total Subtractions. Add lines 29 and 30. Enter here and on MI-1040, line 13							31.	6 000 00

\$6,000 flows from the prior page to line 29 (the total of lines 10 through 28) and then to line 31 (the sum of line 29 and line 30).

Michigan Nonresident and Part-Year Resident Schedule (Schedule NR)

Michigan Department of Treasury (Rev. 03-24)

Schedule NR

2024 MICHIGAN Nonresident and Part-Year Resident Schedule

Issued under authority of Public Act 281 of 1987, as amended.

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink.

Attachment 02

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

4. 2024 RESIDENCY STATUS:
Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.

Enter dates of Michigan residency in 2024*

*Dates of Michigan residency in 2024 (Enter dates as MM-DD-YYYY, Example: 04-15-2024)

	FILER	SPOUSE
FROM:	2024	2024
TO:	2024	2024

Income Allocation

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.)	13250 00	13250 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)	6000 00		6000 00
12. Total income. Add lines 5 through 11	19250 00	13250 00	6000 00
13. Enter the total adjustments from U.S. 1040 Describe:			
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	19250 00	13250 00	6000 00

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

15. Enter amount from MI-1040, line 9f	15.	5600 00
16. Enter Michigan source income from line 14, column B	16.	13250 00
17. Enter total income from line 14, column A	17.	19250 00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)	18.	68.831 %
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15	19.	3855 00

\$13,250 originates from the wages reported on the W-2 for ABC Enterprises 123. This amount is initially reported in line 5, column A as total income for wages, salaries, and other payments. Since the employment occurred in Michigan, the full \$13,250 is allocated to Michigan in column B. From there, the \$13,250 flows to line 12 (the total of lines 5 through 11) and is carried over to line 14 (the result of line 12 minus line 13).

\$6,000 originates from the scholarship income reported on the U.S. Schedule 1. This amount is first reported in line 11, column A as total income for other. Since the taxpayer is a nonresident, the full \$6,000 is allocated to other state income in column C. From there, the \$6,000 flows to line 12 (the total of lines 5 through 11) and is carried over to line 14 (the result of line 12 minus line 13).

\$19,250 originates from the adjusted gross income reported on the U.S. Schedule 1 (which should also be equivalent to the total of column A, lines 5 through 11). This amount is first reported in line 12, column A as total income. Of this amount, \$13,250 is allocated to Michigan in column B, and \$6,000 is allocated to other state income in column C. From there, the \$19,250 flows to line 14 (the result of line 12 minus line 13).

The total Michigan income of **\$13,250** carries over to line 16, and the total income of **\$19,250** carries over to line 17. These values are used in the proration formula on line 18 (line 16 divided by line 17). This yields **68.831%**, which is then multiplied by the value from line 15 (**\$5,600**, originating from line 9f of the MI-1040), resulting in a total exemption of **\$3,855** in line 19.

Michigan Withholding Tax Schedule (Schedule W)

2024 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1987, as amended.

Type or print in blue or black ink.

Attachment 13

INSTRUCTIONS: If you had Michigan income tax withheld in 2024, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

1. Filer's First Name ABIGAIL	M.I.	Last Name SMITH	2. Filer's Full Social Security No. (Example: 123-45-8789) 123-00-4567
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-8789)

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

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	38-9876543	ABC ENTERPRISE 123	13250 00	563 00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. SUBTOTAL. Enter total of Table 1, column E.....				563 00

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

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

\$13,250 originates from the wages reported on the W-2 for ABC Enterprises 123. This amount is reported in Table 1, row 1, column D as wages, tips, and other compensation.

\$563 originates from line 17 of the W-2 for ABC Enterprises 123. This amount is reported in Table 1, row 1, column E as Michigan income tax withheld. From there, the \$563 flows to line 4 (the subtotal of Table 1) and is carried over to line 6 (the total of Table 1 and Table 2).

Example 2: John Wolverine

Legend

Orange ◆ = Numbers indicated with an orange diamond are sourced from the W-2 for West Coast Movies.

Blue ● = Numbers indicated with a blue circle are sourced from the W-2 for Sunny Side Diner.

Green ■ = Numbers indicated with a green square are sourced from the U.S. 1040-NR.

Magenta ▲ = Numbers indicated with a magenta triangle are sourced from Schedule NR.

Source Documents

W-2 from West Coast Movies

		a Employee's social security number 987-00-4321		OMB No. 1545-0008					
b Employer identification number (EIN) 65-9876543		1 Wages, tips, other compensation ◆ 17200		2 Federal income tax withheld 2408					
c Employer's name, address, and ZIP code WEST COAST MOVIES 456 YELLOW LN ANYTOWN CA 90001		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 JOHN 111 CAMPUS LN ANN ARBOR MI 48104		Last name WOLVERINE		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	659876543	17200	515						

Form **W-2** Wage and Tax Statement **2024** Department of the Treasury—Internal Revenue Service

W-2 from Sunny Side Diner

		a Employee's social security number 987-00-4321		OMB No. 1545-0008					
b Employer identification number (EIN) 38-1234567			1 Wages, tips, other compensation 12750		2 Federal income tax withheld 1785				
c Employer's name, address, and ZIP code SUNNY SIDE DINER 123 BLUE LN ANN ARBOR MI 48108			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 JOHN		Last name WOLVERINE		Suff.		11 Nonqualified plans		12a	
111 CAMPUS LN ANN ARBOR MI 48104			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 MI 381234567		16 State wages, tips, etc. 12750		17 State income tax 472		18 Local wages, tips, etc.		19 Local income tax	20 Locality name

U.S. Nonresident Alien Income Tax Return (Form 1040-NR)

Form 1040-NR Department of the Treasury—Internal Revenue Service U.S. Nonresident Alien Income Tax Return 2024		OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.			
For the year Jan. 1–Dec. 31, 2024, or other tax year beginning _____, 2024, ending _____, 20____			See separate instructions.			
Your first name and middle initial JOHN		Last name WOLVERINE	Your identifying number (see instructions) 987-00-4321			
Home address (number and street). If you have a P.O. box, see instructions. 111 CAMPUS LN			Apt. no.			
City, town, or post office. If you have a foreign address, also complete spaces below. ANN ARBOR		State MI	ZIP code 48104			
Foreign country name		Foreign province/state/county	Foreign postal code			
Filing Status Check only one box.	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS) <input type="checkbox"/> Estate <input type="checkbox"/> Trust If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent:					
Digital Assets	At any time during 2024, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
Dependents (see instructions):	(1) First name	Last name	(2) Dependent's identifying number	(3) Relationship to you	(4) Check the box if qualifies for (see inst.): Child tax credit	Credit for other dependents
If more than four dependents, see instructions and check here <input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>
Income Effectively Connected With U.S. Trade or Business	1a Total amount from Form(s) W-2, box 1 (see instructions) 1a 29950 b Household employee wages not reported on Form(s) W-2 1b c Tip income not reported on line 1a (see instructions) 1c d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d e Taxable dependent care benefits from Form 2441, line 26 1e f Employer-provided adoption benefits from Form 8839, line 29 1f g Wages from Form 8919, line 6 1g h Other earned income (see instructions) 1h i Reserved for future use 1i j Reserved for future use 1j k Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e) 1k z Add lines 1a through 1h 1z 29950 2a Tax-exempt interest 2a b Taxable interest 2b 3a Qualified dividends 3a b Ordinary dividends 3b 4a IRA distributions 4a b Taxable amount 4b 5a Pensions and annuities 5a b Taxable amount 5b 6 Reserved for future use 6 7 Capital gain or (loss). Attach Schedule D (Form 1040) if required. If not required, check here <input type="checkbox"/> 7 8 Additional income from Schedule 1 (Form 1040), line 10 8 9 Add lines 1z, 2b, 3b, 4b, 5b, 7, and 8. This is your total effectively connected income 9 29950 10 Adjustments to income from Schedule 1 (Form 1040), line 26. These are your total adjustments to income 10 11 Subtract line 10 from line 9. This is your adjusted gross income 11 29950 12 Itemized deductions (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions) 12 987 13a Qualified business income deduction from Form 8995 or Form 8995-A 13a b Exemptions for estates and trusts only (see instructions) 13b c Add lines 13a and 13b 13c 14 Add lines 12 and 13c 14 987 15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income 15 28963					
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.						Form 1040-NR (2024)

\$29,950 originates from the total wages reported on both W-2s: **\$17,200** from West Coast Movies and **\$12,750** from Sunny Side Diner.

Michigan Return

Michigan Individual Income Tax Return (Form MI-1040)

Michigan Department of Treasury (Rev. 04-24), Page 1 of 3 Issued under authority of Public Act 281 of 1987, as amended.

2024 MICHIGAN Individual Income Tax Return MI-1040

Amended Return
(Include Schedule AMD)

Return is due April 15, 2025. Type or print in blue or black ink.

1. Filer's First Name JOHN	M.I.	Last Name WOLVERINE	2. Filer's Full Social Security No. (Example: 123-45-6789) 987-00-4321
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
Home Address (Number, Street, or P.O. Box) 111 CAMPUS LN			4. School District Code (5 digits) 10000
City or Town ANN ARBOR		State MI	

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

a. Filer
b. Spouse

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

7. **2024 FILING STATUS.** Check one.

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

b. Married filing jointly

c. Married filing separately *

8. **2024 RESIDENCY STATUS.** Check all that apply.

a. Resident
* If you check box "b" or "c," you must complete and include Schedule NR.

b. Nonresident *

c. Part-Year Resident *

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

a. Number of exemptions (see instructions).....	9a.	1	x	\$5,600	9a.	5600	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	\$3,300	9b.		00
c. Number of qualified disabled veterans.....	9c.		x	\$500	9c.		00
d. Number of Certificates of Stillbirth from MDHHS (see instructions).....	9d.		x	\$5,600	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.	5600	00

10. Adjusted Gross Income from your U.S. Form 1040 (see instructions).....	10.	29950	00
11. Additions from Schedule 1, line 9. Include Schedule 1.....	11.		00
12. Total. Add lines 10 and 11.....	12.	29950	00
13. Subtractions from Schedule 1, line 31. Include Schedule 1.....	13.	17200	00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0".....	14.	12750	00
15. Exemption allowance. Enter amount from line 9f or Schedule NR, line 19.....	15.	2384	00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0".....	16.	10366	00
17. Tax. Multiply line 16 by 4.25% (0.0425).....	17.	441	00

\$29,950 originates from the total wages reported on both W-2s: **\$17,200** from West Coast Movies and **\$12,750** from Sunny Side Diner.

\$17,200 originates from the wages reported on the W-2 for West Coast Movies.

\$12,750 originates from the wages reported on the W-2 for Sunny Side Diner.

\$2,384 originates from Schedule NR.

Filer's Full Social Security Number

987-00-4321

NON-REFUNDABLE CREDITS

	AMOUNT		CREDIT	
18. Income Tax Imposed by government units outside Michigan. Include a copy of the return (see instructions).....	18a.	00	18b.	00
19. Michigan Historic Preservation Tax Credit (see instructions).....	19a.	00	19b.	00
20. 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.	441 00
21. Voluntary Contributions from Form 4642, line 6. Include Form 4642			21.	00
22. Penalty for nonqualified withdrawal from Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> , line 5.....			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 20 through 23.....	24.			441 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. Eamed Income Tax Credit. Multiply line 27a by 30% (0.30) and enter result on line 27b.....	27a.	00	27b. 00
28. Michigan Historic Preservation Tax Credit (refundable). Include Form 3581	28.		00
29. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....	29.		00
30. Michigan tax withheld from Schedule W, line 6. Include Schedule W (do not submit W-2s)	30.		472 00
31. Estimated tax, extension payments and 2023 credit forward.....	31.		00
32. 2024 AMENDED RETURNS ONLY. Taxpayers completing an original 2024 return should skip to line 33. Amended returns must include Schedule AMD (see instructions). 32a. <input type="checkbox"/> If you had a refund and/or credit forward on the original return, check box 32a and enter this amount as a negative number on line 32c. 32b. <input type="checkbox"/> If you paid with the original return, check box 32b and enter the amount paid with the original return, plus any additional tax paid after filing, as a positive number on line 32c. Do not include interest or penalty.	32c.		00
33. Total refundable credits and payments. Add lines 25, 26, 27b, 28, 29, 30, 31 and 32c.....	33.		472 00

\$472 originates from line 17 of the W-2 for Sunny Side Diner.

Michigan Additions and Subtractions Schedule (Schedule 1)

2024 MICHIGAN Schedule 1 Additions and Subtractions

Attachment 01

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

Filer's First Name JOHN	M.I.	Last Name WOLVERINE	Filer's Full Social Security No. (Example: 123-45-6789) 987-00-4321
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Additions to Income (all entries must be positive numbers)

1. Gross interest and dividends from obligations issued by states (other than Michigan) or their political subdivisions.....	1.		00
2. Deduction for taxes on or measured by income, including self-employment tax, taken on your federal return, and allocated share of tax paid by an electing flow-through entity (see instructions)	2.		00
3. Gains from Michigan column of MI-1040D and MI-4797	3.		00
4. Losses attributable to other states (see instructions)	4.		00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797	5.		00
6. Oil, gas, and nonferrous metallic mineral expense. Enter amount from line 20 of Form 5889, Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.		00

Subtractions from Income (all entries must be positive numbers)

10. Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Include U.S. Schedule B if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement benefits	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797	12.		00
13. Income attributable to another state. Explain type and source: <u>SCHEDULE NR</u>	13.	◆ 17200	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 2024 and included on MI-1040, line 10 including your allocated share of refund received from an electing flow-through entity	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. Enter amount from line 7 of Form 5889, Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47.....	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, Michigan First-Time Home Buyer Savings Program. Include Form 5792.....	21.		00
22. Expenses of marihuana establishment licensed under MRTMA.....	22.		00
23. Miscellaneous subtractions (see instructions). Describe: _____	23.		00

+ 1038 2024 09 01 27 2

Continue on page 2.

\$17,200 originates from the wages reported on the W-2 for West Coast Movies.

Michigan Nonresident and Part-Year Resident Schedule (Schedule NR)

Michigan Department of Treasury (Rev. 03-24)

Schedule NR

2024 MICHIGAN Nonresident and Part-Year Resident Schedule

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

Include with Form MI-1040. Read all instructions before completing this form. Type or print in blue or black ink. Attachment 02

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

4. **2024 RESIDENCY STATUS:** Check all that apply.

a. Nonresident

b. Part-Year Resident of Michigan.
Enter dates of Michigan residency in 2024*

*Dates of Michigan residency in 2024 (Enter dates as MM-DD-YYYY, Example: 04-15-2024)

	FILER	SPOUSE
FROM:	2024	2024
TO:	2024	2024

Income Allocation

	A. Total Income	B. Michigan Income	C. Other State(s) Income
5. Wages, salaries, other payments (tips, etc.)	29950 00	12750 00	17200 00
6. Interest and dividends	00	00	00
7. Business and farm income (include U.S. Schedules C and F)	00	00	00
8. Gains/losses from MI-1040D or U.S. Schedule D, and/or MI-4797 or U.S. Form 4797	00	00	00
9. Income reported on U.S. Schedule E (include U.S. Schedule E and supporting statements)	00	00	00
10. Pensions, IRA distributions, annuities and Social Security (see Form 4884)	00	00	00
11. Other (see instructions)	00	00	00
12. Total income. Add lines 5 through 11	29950 00	12750 00	17200 00
13. Enter the total adjustments from U.S. 1040 Describe:	00	00	00
14. Subtract line 13 from line 12. The amount in column A should equal MI-1040, line 10. Enter amount in column C on Schedule 1, line 13 or, if a negative amount, enter as a positive amount on Schedule 1, line 4.	29950 00	12750 00	17200 00

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

15. Enter amount from MI-1040, line 9f	15.	5600 00
16. Enter Michigan source income from line 14, column B	16.	12750 00
17. Enter total income from line 14, column A	17.	29950 00
18. Divide line 16 by line 17 (if line 16 is greater than line 17, enter 100%)	18.	42.571 %
19. If both spouses are part-year or nonresidents, multiply line 15 by the percentage on line 18 and enter here and on MI-1040, line 15. If one spouse is a full-year resident, complete Worksheet 6 and enter here and on MI-1040, line 15	19.	2384 00

\$29,950 originates from the sum of wages reported on both W-2s: **\$17,200** from West Coast Movies and **\$12,750** from Sunny Side Diner. This amount is reported in line 5, column A, as total income for wages, salaries, and other payments. From there, the \$29,950 flows down column A to line 12 (the total of lines 5 through 11) and is carried over to line 14 (the result of line 12 minus line 13).

Since the employment at Sunny Side Diner occurred in Michigan, **\$12,750** is allocated to Michigan income in line 5, column B. From there, the \$12,750 flows down column B to line 12 (the total of lines 5 through 11) and is carried over to line 14 (the result of line 12 minus line 13).

Since the employment at West Coast Movies occurred out of the state, **\$17,200** is allocated to other state income in line 5, column C. From there, the \$17,200 flows down column C to line 12 (the total of lines 5 through 11) and is carried over to line 14 (the result of line 12 minus line 13).

The **\$12,750** of total Michigan income carries over to line 16, and the total income of **\$29,950** carries over to line 17. These values are used in the proration formula on line 18 (line 16 divided by line 17). This yields **42.571%**, which is then multiplied by the value from line 15 (**\$5,600**, originating from line 9f of the MI-1040), resulting in a total exemption of **\$2,384** on line 19.

Michigan Withholding Tax Schedule (Schedule W)

2024 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 2024, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 30). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits (both Tier 1 and Tier 2) in Table 2 even if no Michigan tax was withheld. Include your completed Schedule W with Form MI-1040. See complete instructions on page 2 of this form. If you need additional space, include another Schedule W.

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

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

A	B	C	D	E
Enter "X" for: Filer or Spouse	Employer's identification number (Example: 38-1234567)	Box c — Employer's name	Box 1 — Wages, tips, other compensation	Box 17 — Michigan income tax withheld
X	38-1234567	SUNNY SIDE DINER	12750 00	472 00
			00	00
			00	00
			00	00
			00	00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				00
4. SUBTOTAL. Enter total of Table 1, column E.....				472 00

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

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

\$12,750 originates from the wages reported on the W-2 for Sunny Side Diner. This amount is reported in Table 1, row 1, column D as wages, tips, and other compensation.

\$472 originates from line 17 of the W-2 for Sunny Side Diner. This amount is reported in Table 1, row 1, column E as Michigan income tax withheld. From there, the \$472 flows to line 4 (the subtotal of Table 1) and is carried over to line 6 (the total of Table 1 and Table 2).