

Filer's Social Security No. _____
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Complete only one of the sections below; either Part A, B, or C (see instructions)

PART A: Complete if filer or spouse was born prior to January 1, 1946

8. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8.	00
9. Enter total public retirement and pension benefits (including public benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013) .	9.	00
10. Subtotal. Subtract line 9 from line 8. If line 9 is more than line 8, enter "0"	10.	00
11. Enter total private retirement and pension benefits (including private benefits received from a deceased spouse if deceased spouse was born prior to January 1, 1946 and died prior to 2013) .	11.	00
12. If deceased spouse was born between January 1, 1946 and December 31, 1952 and died prior to 2013, enter deceased spouse retirement and pension benefits (maximum \$20,000 if single or \$40,000 if filing jointly).	12.	00
13. Add lines 11 and 12.	13.	00
14. Enter the smaller amount of lines 10 or 13.	14.	00
15. Total Retirement and Pension Benefits Subtraction. Add lines 9 and 14. Carry this amount to Schedule 1, line 25.	15.	00

PART B: Complete if deceased spouse was born prior to January 1, 1946 and filer or spouse was born between January 1, 1947 and December 31, 1952

16. Enter \$48,302 if single or \$96,605 if filing jointly. Reduce this amount by your public benefits listed on line 7 and any military or railroad retirement benefits from Schedule 1, line 11.	16.	00
17. Enter public benefits received from a deceased spouse who died prior to 2013	17.	00
18. Subtotal. Subtract line 17 from line 16. If line 17 is more than line 16, enter "0"	18.	00
19. Enter private benefits received from a deceased spouse who died prior to 2013.	19.	00
20. Enter the smaller of lines 18 or 19.	20.	00
21. Add lines 17 and 20.	21.	00
22. Enter total filer and spouse retirement and pension benefits	22.	00
23. Maximum Allowable Pension Deduction. Enter \$20,000 if single or \$40,000 if filing jointly. If you checked box 23C or 23F on Michigan Schedule 1, see page 17.	23.	00
24. Subtract line 21 from line 23. If line 21 is more than line 23, enter "0"	24.	00
25. Enter the smaller of lines 22 or 24.	25.	00
26. Total Retirement and Pension Benefits Subtraction. Add lines 21 and 25. Carry this amount to Schedule 1, line 25.	26.	00

PART C: Complete if filer or spouse (including deceased spouse) was born between January 1, 1947 and December 31, 1952

27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension benefits, including benefits received from a deceased spouse who died prior to 2013 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Michigan Schedule 1, see page 17. Carry this amount to Schedule 1, line 25.	27.	00
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Note Regarding Part C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 on page 17.