Attach to Form MI-1040 and Schedule 1.

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

Attachment 23

2014 MICHIGAN Pension Schedule (Form 4884)

NOTE: If the filer and spouse (and deceased spouse from whom a surviving spouse is receiving benefits) were born after December 31, 1952, STOP; you are not entitled to a pension subtraction.

If the older of you or your spouse was born during the period January 1, 1946, through January 1, 1948, and reached age 67 on or before December 31, 2014, do not complete this form. Instead, complete Schedule 1, line 24.

1. Filer's First Name	M.I.	Last Name		2. Filer's Full Social Security No. (Example: 123-45-6789)			
							
If a Joint Return, Spouse's First Name	M.I.	Last Name		3. Spouse's	Full Social Security	y No. (Example: 123-45-6789)	
							
PART 1: FILER'S AGE Failure to complete Part 1 will result in your pension subtraction being denied.							
4. Primary Filer Year of Birth (ex. 19xx)			5. If a Joint Return, Spouse Year of Birth (ex. 19xx)				
If you are receiving retirement and pension benefits from a deceased spouse who was born prior to January 1, 1953, complete lines 6a through 6c.							
6a. Deceased Spouse Name		6b.	Deceased Full Spouse Socia	I Security No.	6c. Deceased Sp	oouse Year of Birth (ex. 19xx)	

PART 2: RETIREMENT AND PENSION BENEFITS (see instructions)

Do not enter Social Security, military or railroad retirement benefits here (see Schedule 1).

Type or print in blue or black ink. Print numbers like this: 0/23456789 - NOT like this: \emptyset 1 4 7

7. Retirement and pension benefits. List all that apply for filer (and spouse if filing jointly) including benefits from a deceased spouse.

		it and pone		101 11101 (4114 0	pouse it tilling jointly) including benefits from a de		
A Enter "X" for Private or Public		B C – Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)		D Distribution Code	E Name of Payer	F Pension Amount Included in AGI	
						00	
						00	
						00	
						00	
						00	
						00	
						00	
						00	
						00	
						00	

Check this box and complete the Michigan Pension Continuation Schedule (Form 4973) if you have more than ten sources of
 Retirement and Pension Benefits.

Filer's Full Social Security Number	

PART 3: To determine which section below to complete, review the Questionnaire: Which Section of Form 4884 Should I Complete? on page 16 of the MI-1040 book. Complete only one of the sections below.

Should I Complete? on page 16 of the MI-1040 book. Complete only one of the section	ons below.	
SECTION A:		
8. Enter \$49,027 if single or \$98,054 if filing jointly. Reduce this amount by any military or railroad retirement benefits from Schedule 1, line 11.	8	00
 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 2014). 	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 2014).	11.	00
12. If deceased spouse was born between January 1,1946 and December 31, 1952 and died prior to 2014, 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 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
SECTION B:		
16. Enter \$49,027 if single or \$98,054 if filing jointly. Reduce this amount by 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 2014	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 2014	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 Schedule 1, see instructions.	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
SECTION C.		
SECTION C: 27. Total Retirement and Pension Benefits Subtraction. Enter total retirement and pension		
benefits, including benefits received from a deceased spouse who died prior to 2014 (maximum \$20,000 if single or \$40,000 if filing jointly). If you checked box 23C or 23F on Schedule 1, see		

NOTE Regarding Section C: If you are subtracting military or railroad retirement benefits on Schedule 1, line 11, see Worksheet 2 in the MI-1040 book.

instructions. Carry this amount to Schedule 1, line 25.