

## 2025 MICHIGAN Retirement and Pension Schedule (Form 4884)

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

Refer to the instructions and the questionnaire "Which Section of Form 4884 Should I Complete?" for additional assistance. **Failure to complete this form in its entirety will result in your retirement/pension subtraction being denied.**

Type or print in blue or black ink.

**Attachment 23**

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 No. (Example: 123-45-6789) — — —

### PART 1: FILING INFORMATION

4. Primary Filer Year of Birth (ex. 19xx)	5. If a Joint Return, Spouse Year of Birth (ex. 19xx)
6a. <input type="checkbox"/> Check here if you received qualified retirement/pension benefits earned from service by a fire, police, or county corrections retiree (see instructions to determine if you qualify).	
6b. <input type="checkbox"/> Check here if you were born after January 1, 1959, were retired as of January 1, 2013, and received retirement/pension benefits from SSA exempt employment.	

### PART 2: DECEASED SPOUSE INFORMATION

If you are receiving retirement/pension benefits from a deceased spouse, or are otherwise claiming the retirement/pension benefits subtraction based on your deceased spouse's year of birth, complete lines 7a through 7d.

7a. Deceased Spouse Name	7b. Deceased Spouse Full Social Security No.	7c. Deceased Spouse Year of Birth (ex. 19xx)
7d. <input type="checkbox"/> Check here if your deceased spouse was born after 1952, was retired as of January 1, 2013, and received retirement/pension benefits from SSA exempt employment.		

### PART 3: RETIREMENT AND PENSION BENEFITS (see instructions)

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

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

A Enter "X" for Private or Public	B Enter "X" for Deceased Spouse	C Payer FEIN (from 1099-R) (Example: 38-1234567) (see instructions)	D Distribution Code	E Name of Payer	F Retirement/Pension Amount Included in AGI
					00
					00
					00
					00
					00
					00
					00
					00
					00

Check here and complete the *Michigan Retirement and Pension Continuation Schedule (Form 4973)* if you have more than eight sources of retirement/pension benefits.

Continue on page 2. This form cannot be processed if page 2 is not completed and included.  
You must also include a completed MI-1040 and Schedule 1 when filing Form 4884.

**PART 4: To determine which section below to complete, review the questionnaire: “*Which Section of Form 4884 Should I Complete?*” in the MI-1040 book. Complete only one of the sections below.**

**SECTION A:**

9. Enter \$65,897 if single or \$131,794 if filing jointly .....
10. Enter military retirement/pension benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement/pension benefits included in AGI from Schedule 1, line 11.....
11. Subtotal. Subtract line 10 from line 9. If line 10 is greater than line 9, enter “0”.....
12. Enter total **public** retirement/pension benefits, including public benefits received from a deceased spouse who died prior to 2025 .....
13. Subtotal. Subtract line 12 from line 11. If line 12 is greater than line 11, enter “0” .....
14. Enter total **private** retirement/pension benefits, including private benefits received from a deceased spouse who died prior to 2025.....
15. Enter the smaller of lines 13 or 14.....
16. **Total Retirement and Pension Benefits Subtraction.** Add lines 12 and 15. Carry this amount to Schedule 1, line 27 .....

9.	00
10.	00
11.	00
12.	00
13.	00
14.	00
15.	00
16.	00

**SECTION B:**

17. **Total Retirement and Pension Benefits Subtraction.** If you are electing to claim this subtraction, enter the Total Retirement and Pension Benefits Subtraction amount computed on Worksheet 3.1 (maximum \$20,000 if single or \$40,000 if filing jointly) (see instructions). Carry this amount to Schedule 1, line 27 .....

17.	00
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**SECTION C:**

18. **Total Retirement and Pension Benefits Subtraction.** If you are electing to claim this subtraction, enter the Total Retirement and Pension Benefits Subtraction amount computed on Worksheet 3.2 (up to \$15,000 per eligible taxpayer) (see instructions). Carry this amount to Schedule 1, line 27 .....

18.	00
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**SECTION D:**

19. **Total Retirement and Pension Benefits Subtraction.** If you are electing to claim this subtraction, enter the Total Retirement and Pension Benefits Subtraction amount computed on Worksheet 3.3 (maximum \$49,423 if single or \$98,846 if filing jointly) (see instructions). Carry this amount to Schedule 1, line 27 .....

19.	00
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