

## 2025 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	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789) ____
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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, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i> .....	6.		00
7. Federal Net Operating Loss deduction included in AGI.....	7.		00
8. Other (see instructions). Describe: _____	8.		00
9. <b>Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11</b> .....	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. <i>Schedule B</i> if over \$5,000.....	10.		00
11. Amount included in MI-1040, line 10, from military retirement/pension benefits due to service in the U.S. Armed Forces or Michigan National Guard, or taxable railroad retirement/pension benefits .....	11.		00
12. Gains from federal column of Michigan MI-1040D and MI-4797 .....	12.		00
13. Income attributable to another state. <b>Explain type and source:</b> _____	13.		00
14. Taxable Social Security benefits or military pay (not retirement/pension) 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 2025 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, <i>Michigan Report of Oil, Gas, and Nonferrous Metallic Minerals Extraction - Income and Expenses</i> .....	19.		00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to <i>Revenue Administrative Bulletin 1988-47</i> .....	20.		00
21. First-Time Home Buyer Savings Program. Enter amount from line 3 of Form 5792, <i>Michigan First-Time Home Buyer Savings Program</i> . <b>Include Form 5792.</b> .....	21.		00
22. Expenses of marihuana establishment licensed under MRTMA. ....	22.		00
23. Miscellaneous subtractions (see instructions). <b>Describe:</b> _____	23.		00

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### Deduction Based on Year of Birth

Complete 24A through 24H if claiming the Michigan Standard Deduction, the retirement/pension 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/pension 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 12-31-2025	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 12-31-2025	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"/>

<b>25. Tier 2 Michigan Standard Deduction.</b> 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. <b>Do not complete lines 26, 27 or 28.</b>	25.		00
<b>26. Tier 3 Michigan Standard Deduction.</b> Complete this line if the older of you or your spouse (if married) was born during the period January 1, 1953 through January 1, 1959, and reached age 67 on or before December 31, 2025. <b>Do not complete lines 25, 27 or 28.</b>	26.		00
<b>27. Retirement/Pension benefits.</b> Enter amount from line 16, 17, 18 or 19 of Form 4884, <i>Michigan Retirement and Pension Schedule</i> . <b>Include Form 4884</b>	27.		00
<b>28. Dividend/interest/capital gains deduction for taxpayers born prior to 1946.</b> This deduction is limited to \$14,688 on a single return or \$29,376 on a joint return, and must be reduced by any deduction for retirement/pension benefits (see instructions).	28.		00

☐ Check this box if you are the unremarried 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.

<b>29. Subtotal.</b> Add lines 10 through 28	29.		00
<b>30. 2025 Michigan NOL Deduction.</b> Enter amount from line 11 or 12 of Form 5674, <i>Michigan Net Operating Loss Deduction</i> . <b>Include Form 5674</b>	30.		00
<b>31. Total Subtractions.</b> Add lines 29 and 30. Enter here and on MI-1040, line 13	31.		00