

April 16, 2016

State of Michigan  
Department of Treasury  
Lansing MI 48956

Richard A. [REDACTED]

[REDACTED]  
[REDACTED] MI [REDACTED]

RE: Federal Form 4852

To whom it may concern;

Herein, please find my MI-1040 and requisite schedules for Tax year 2016. Attached herewith is (Federal) Form 4852, included as explanation and documentation of those values entered into MI Schedule W, and the basis for refund.

Cordially,

[REDACTED]

# 2016 MICHIGAN Individual Income Tax Return MI-1040

Return is due April 18, 2017.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

1. Filer's First Name <b>RICHARD</b>	M.I. <b>A</b>	Last Name [REDACTED]	2. Filer's Full Social Security No. (Example: 123-45-6789) [REDACTED]
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) [REDACTED]
Home Address (Number, Street, or PO Box) [REDACTED]			4. School District Code (5 digits - see page 80) <b>63200</b>
City or Town [REDACTED]		State <b>MI</b>	ZIP Code [REDACTED]
<b>5. STATE CAMPAIGN FUND</b> 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		<b>6. FARMERS, FISHERMEN, OR SEAFARERS</b> <input type="checkbox"/> Check this box if 2/3 of your income is from farming, fishing, or seafaring.	
<b>7. 2016 FILING STATUS.</b> Check one a. <input type="checkbox"/> Single b. <input type="checkbox"/> Married filing jointly c. <input checked="" type="checkbox"/> Married filing separately*		<b>8. 2016 RESIDENCY STATUS.</b> Check all that apply. a. <input checked="" type="checkbox"/> Resident b. <input type="checkbox"/> Nonresident * c. <input type="checkbox"/> Part-Year Resident *	

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

a. Number of exemptions claimed on 2016 federal return.....	9a	1	x \$4,000	9a	4,000		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	0	x \$2,600	9b	0		00
c. Number of qualified disabled veterans	9c	0	x \$400	9c	0		00
d. Claimed as dependent, see line 9 NOTE above	9d	<input checked="" type="checkbox"/>		9d	0		00
e. Add lines 9a, 9b, 9c and 9d. Enter here and on line 15	9e			9e	4,000		00
10. Adjusted Gross Income from your U.S. Forms 1040, 1040A, 1040EZ or 1040NR (see instructions).....	10			10	4,469		00
11. Additions from Schedule 1, line 9. Attach Schedule 1	11			11	0		00
12. Total. Add lines 10 and 11	12			12	4,469		00
13. Subtractions from Schedule 1, line 27. Attach Schedule 1	13			13	3,959		00
14. Income subject to tax. Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14			14	510		00
15. Exemption allowance. Enter amount from line 9e or Schedule NR, line 19	15			15	4,000		00
16. Taxable income. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16			16	0		00
17. Tax. Multiply line 16 by 4.25% (0.0425)	17			17	0		00

**NON-REFUNDABLE CREDITS**

18. Income Tax imposed by government units outside Michigan. Attach a copy of the return (see instructions).....	18a	0		18b	0	00
19. Michigan Historic Preservation Tax Credit carryforward and/or Small Business Investment Tax Credit (see instructions).....	19a	0		19b	0	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			20	0	00

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Continue on page 2. This form cannot be processed if page 2 is not completed and attached.

Filer's Full Social Security Number

[REDACTED]

21	Enter amount of Income Tax from line 20	21	0.00
22	Voluntary Contributions from Form 4642, line 11. <b>Attach Form 4642</b>	22	0.00
23	<b>USE TAX.</b> Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1 (see instructions)	23	0.00
24	<b>Total Tax Liability.</b> Add lines 21, 22 and 23	24	0.00

**REFUNDABLE CREDITS AND PAYMENTS**

25	Property Tax Credit. <b>Attach MI-1040CR or MI-1040CR-2</b>	25	0.00
26	Farmland Preservation Tax Credit. <b>Attach MI-1040CR-5</b>	26	0.00
27	a. Federal Earned Income Tax Credit	27a	0.00
	b. Michigan Earned Income Tax Credit. Multiply line 27a by 6% (0.06)	27b	0.00
28	Michigan Historic Preservation Tax Credit (refundable). <b>Attach Form 3581</b>	28	0.00
29	Michigan tax withheld from Schedule W, line 7. <b>Attach Schedule W (do not submit W-2s)</b>	29	645.00
30	Estimated tax, extension payments and 2015 credit forward	30	0.00
31	<b>Total refundable credits and payments.</b> Add lines 25, 26, 27b, 28, 29 and 30	31	645.00

**REFUND OR TAX DUE**

32	If line 31 is less than line 24, subtract line 31 from line 24. Include interest <input type="text" value="0"/> and penalty <input type="text" value="0"/> if applicable (see instr.) <b>YOU OWE</b>	32	0.00
33	<b>Overpayment.</b> If line 31 is greater than line 24, subtract line 24 from line 31	33	645.00
34	<b>Credit Forward.</b> Amount of line 33 to be credited to your 2017 estimated tax for your 2017 tax return	34	0.00
35	Subtract line 34 from line 33. <b>REFUND</b>	35	645.00

**DIRECT DEPOSIT**

Deposit your refund directly to your financial institution! See instructions and complete a, b and c.

a. Routing Transit Number	b. Account Number	c. Type of Account	
		1 <input type="checkbox"/> Checking	2 <input type="checkbox"/> Savings

<p><b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2015, enter dates below  <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-15-2016 (MM-DD-YYYY)</p>		<p><b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge</p>	
Filer	<input type="text" value="-- --"/>	Spouse	<input type="text" value="-- --"/>
<p><b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</p>		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Name (print or type)	
Spouse's Signature		Preparer's Business Name, Address and Telephone Number	
Date		Date	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.			

Refund, credit, or zero returns. Mail your return to: Michigan Department of Treasury, Lansing, MI 48956

Pay amount on line 32. Mail your check and return to: Michigan Department of Treasury, Lansing, MI 48929

Make your check payable to "State of Michigan." Print the last four digits of your Social Security number and "2016 Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Do not staple your check to the return. You can pay electronically using Michigan's e-Payments service. Keep a copy of your return and supporting schedules for six years. For more information and to check your refund status, have a copy of your MI-1040 available when you visit [www.michigan.gov/it](http://www.michigan.gov/it).

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**2016 MICHIGAN Withholding Tax Schedule**

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

**Attachment 13**

**INSTRUCTIONS:** If you had Michigan income tax withheld in 2016, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 29). Report military pay in Table 1 and military retirement benefits and taxable railroad retirement benefits in Table 2 even if no Michigan tax was withheld. Attach your completed Schedule W to Form MI-1040 or MI-1040X-12 where applicable. See complete instructions on page 2 of this form. If you need additional space, attach another Schedule W.

1. Filer's First Name RICHARD	MI A	Last Name [REDACTED]	2. Filer's Full Social Security No. (Example: 123-45-6789) [REDACTED] - [REDACTED] - [REDACTED]
If a Joint Return, Spouse's First Name	MI	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	[REDACTED]	[REDACTED]	0.00	645.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
			.00	.00
Enter Table 1 Subtotal from additional Schedule W forms (if applicable).....				.00
<b>4. SUBTOTAL.</b> Enter total of Table 1, column E.....				<b>645.00</b>

**TABLE 2: MICHIGAN TAX WITHHELD OR MILITARY RETIREMENT BENEFITS AND RAILROAD RETIREMENT BENEFITS 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
			.00	.00
Enter Table 2 Subtotal from additional Schedule W forms (if applicable).....				0.00
<b>5. SUBTOTAL.</b> Enter total of Table 2, column E.....				<b>0.00</b>

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Continue on page 2.

## 2016 MICHIGAN Schedule 1 Additions and Subtractions

Filer's First Name <b>RICHARD</b>	M.I. <b>A</b>	Last Name [REDACTED]	Filer's Full Social Security No. (Example: 123-45-6789) [REDACTED] - [REDACTED] - [REDACTED]
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**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. Attach U.S. Schedule B if over \$5,000.....	10.	0	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.	0	00
12. Gains from federal column of Michigan MI-1040D and MI-4797.....	12.	0	00
13. Income attributable to another state. Explain type and source:.....	13.	0	00
14. Taxable Social Security benefits or military pay (not retirement) included on MI-1040, line 10 ..	14.	3,959	00
15. Income earned while a resident of a Renaissance Zone (see instructions).....	15.	0	00
16. Michigan state and local income tax refunds received in 2016 and included on MI-1040, line 10.....	16.	0	00
17. Michigan Education Savings Program and MI 529 Advisor Plan.....	17.	0	00
18. Michigan Education Trust.....	18.	0	00
19. Oil, gas, and nonferrous metallic minerals income included in AGI.....	19.	0	00
20. Resident Tribal Member income exempted under a State/Tribal tax agreement or pursuant to Revenue Administrative Bulletin 1988-47.....	20.	0	00
21. Michigan Net Operating Loss Deduction.....	21.	0	00
22. Miscellaneous subtractions (see instructions) Describe:.....	22.	0	00

**Deduction Based on Year of Birth**

Complete this section if you are eligible to claim the Michigan Standard Deduction, the deduction for retirement benefits or the deduction for senior investment income on lines 24, 25 or 26. If you complete line 24, 25 or 26, lines 23A through 23F must be completed for you and your spouse, if married.

NOTE: See instructions before continuing with this section.

23.	FILER			SPOUSE		
	A. Year of Birth (19xx)	B. Age (as of 12-31-2016)	C. Check if SSA Exempt	D. Year of Birth (19xx)	E. Age (as of 12-31-2016)	F. Check if SSA Exempt
			<input type="checkbox"/>			<input type="checkbox"/>

24. Michigan Standard Deduction. Complete this line ONLY if the older of you or your spouse (if married) was born during the period January 1, 1946 through January 1, 1950, and reached age 67 on or before December 31, 2016. Do not complete lines 25 and 26.....	24.	0	00
25. Retirement benefits. Enter amount from line 15, 26, 27 or 28 of Form 4884, Michigan Pension Schedule. Attach Form 4884.....	25.	0	00
26. Dividend/interest/capital gains deduction for taxpayers 71 years and older. Deduction is limited to \$11,115 for single or married filing separately filers and \$22,229 for joint filers, less any deduction for retirement benefits (see instructions).....	26.	0	00

Check this box if you are the unremarried surviving spouse claiming a dividend, interest or capital gains deduction for someone born before 1946 who was at least age 65 at the time of death

27. Total subtractions. Add lines 10 through 26. Enter here and on MI-1040, line 13.....	27.	3,959	00
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## 2016 MICHIGAN Schedule 1 Additions and Subtractions

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

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7  
Attach to Form MI-1040.

Attachment 01

Filer's First Name RICHARD	M.I. A	Last Name [REDACTED]	Filer's Full Social Security No. (Example: 123-45-6789) - [REDACTED] - [REDACTED] - [REDACTED]
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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.	0	00
2. Deduction for taxes on, or measured by, income including self-employment tax taken on your federal return (see instructions).....	2.	0	00
3. Gains from Michigan column of MI-1040D and MI-4797.....	3.	0	00
4. Losses attributable to other states (see instructions).....	4.	0	00
5. Net loss from federal column of your Michigan MI-1040D or MI-4797.....	5.	0	00
6. Oil, gas, and nonferrous metallic mineral expenses deducted to arrive at Adjusted Gross Income (AGI).....	6.		00
7. Federal Net Operating Loss deduction.....	7.	0	00
8. Other (see instructions). Describe: _____	8.	0	00
9. Total additions. Add lines 1 through 8. Enter here and on MI-1040, line 11.....	9.	0	00

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Continue on page 2.

**Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

▶ Information about Form 4852 is available at [www.irs.gov/form4852](http://www.irs.gov/form4852).

**1** Name(s) shown on return  
**2** Your social security number  
RICHARD A. [REDACTED]

**3** Address  
[REDACTED] MI [REDACTED]

**4** Enter year in space provided and check one box. For the tax year ending December 31, 2016  
I have been unable to obtain (or have received an incorrect)  Form W-2 OR  Form 1099-R.  
I have notified the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

**5** Employer's or payer's name, address, and ZIP code  
[REDACTED]  
**6** Employer's or payer's identification number (if known)  
[REDACTED]

**7** Form W-2. Enter wages, tips, other compensation, and taxes withheld.

<b>a</b> Wages, tips, and other compensation	<u>0</u>	<b>f</b> State income tax withheld	<u>644.88</u>
<b>b</b> Social security wages	<u>0</u>	(Name of state)	<u>MI</u>
<b>c</b> Medicare wages and tips	<u>0</u>	<b>g</b> Local income tax withheld	<u>0</u>
<b>d</b> Social security tips	<u>0</u>	(Name of locality)	
<b>e</b> Federal income tax withheld	<u>671.76</u>	<b>h</b> Social security tax withheld	<u>940.48</u>
		<b>i</b> Medicare tax withheld	<u>219.95</u>

**8** Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

<b>a</b> Gross distribution	<u>0</u>	<b>f</b> Federal income tax withheld	<u>0</u>
<b>b</b> Taxable amount	<u>0</u>	<b>g</b> State income tax withheld	<u>0</u>
<b>c</b> Taxable amount not determined	<input type="checkbox"/>	<b>h</b> Local income tax withheld	<u>0</u>
<b>d</b> Total distribution	<input type="checkbox"/>	<b>i</b> Employee contributions	<u>0</u>
<b>e</b> Capital gain (included in line 8b)	<u>0</u>	<b>j</b> Distribution codes	<u>0</u>

**9** How did you determine the amounts on lines 7 and 8 above?  
**Payer INCORRECTLY characterized remuneration as "Wages", when no such "Wages" as defined at IRC 3121 and 3401 and Relevant Law were received. The amounts indicated as withheld are from Payer provided W-2 and are presumed to be correct, though no warrant shall be inferred.**

**10** Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.  
**NONE**

**General Instructions**

Section references are to the Internal Revenue Code.  
**Future developments.** The IRS has created a page on [www.irs.gov](http://www.irs.gov) for information about Form 4852, at [www.irs.gov/form4852](http://www.irs.gov/form4852). Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.  
**Purpose of form.** Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.  
You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.  
**Note.** Retain a copy of Form 4852 for your records. To help protect your social security benefits, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a my Social Security online account to verify wages reported by your employers. Please visit [www.ssa.gov/myaccount](http://www.ssa.gov/myaccount). Or, you may contact your local SSA office to verify wages reported by your employer.  
**Will I need to amend my return?** If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return.  
**Penalties.** The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include:  
• Accuracy-related penalties equal to 20 percent of the amount of taxes that should have been paid,  
• Civil fraud penalties equal to 75 percent of the amount of taxes that should have been paid, and