Form 1040 U.S. Individual Income Tax Return 2011

Department of the Treasury—Internal Revenue Service (99)

OMB No. 1545-0074 | IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2011, or other tax year beginning , 2011, ending ,20 | See separate instructions.

Your first name and initial	Last name	Your social security number
Michael A	Bishop	376-88-8095
If a joint return, spouse's first name and initial	Last name	Spouse's social security number
Celeste A	Bishop	383-92-7557

Home address (number and street). If you have a P.O. box, see instructions.: 8607 Carlsbad Lane | Apt. no.:

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).: Lansing MI 48917

Foreign country name | Foreign province/country | Foreign postal code

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund ☐ You ☐ Spouse

Filing Status

Check only one box.

1 ☐ Single
2 ☒ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶
4 ☐ Head of household (with qualifying person). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
5 ☐ Qualifying widow(er) with dependent child

Exemptions

6a ☒ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a
b ☒ **Spouse**

Boxes checked on 6a and 6b: 2

c **Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✓ if child under age 17 qualifying for child tax credit (see instructions)
Christina	Gilreath	370-13-9557	Daughter	
Marisa	Bishop	383-17-2320	Daughter	

If more than four dependents, see instructions and check here ▶ ☐

No. of children on 6c who:
- lived with you: 2
- did not live with you due to divorce or separation (see instructions):

Dependents on 6c not entered above:

d Total number of exemptions claimed — Add numbers on lines above ▶ 4

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	162,925
8a	**Taxable** interest. Attach Schedule B if required	8a	52
b	**Tax-exempt** interest. **Do not** include on line 8a	8b: 0	
9a	Ordinary dividends. Attach Schedule B if required	9a	0
b	Qualified dividends	9b: 0	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	248
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	0
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐	13	0
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions 15a: — b Taxable amount	15b	0
16a	Pensions and annuities 16a: — b Taxable amount	16b	0
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	0
18	Farm income or (loss). Attach Schedule F	18	0
19	Unemployment compensation	19	
20a	Social security benefits 20a: — b Taxable amount	20b	
21	Other income. List type and amount	21	0
22	Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶	22	163,225

Adjusted Gross Income

23	Educator expenses	23			
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	0		
25	Health savings account deduction. Attach Form 8889	25	0		
26	Moving expenses. Attach Form 3903	26	0		
27	Deductible part of self-employment tax. Attach Schedule SE	27	0		
28	Self-employed SEP, SIMPLE, and qualified plans	28	0		
29	Self-employed health insurance deduction	29	0		
30	Penalty on early withdrawal of savings	30	0		
31a	Alimony paid b Recipient's SSN ▶	31a			
32	IRA deduction	32	0		
33	Student loan interest deduction	33			
34	Tuition and fees. Attach Form 8917	34			
35	Domestic production activities deduction. Attach Form 8903	35	0		
36	Add lines 23 through 35			36	0
37	Subtract line 36 from line 22. This is your **adjusted gross income** ▶			37	163,225

Tax and Credits

38 Amount from line 37 (adjusted gross income)	163,225
39a Check if: ☐ You were born before January 2, 1947, ☐ Blind. ☐ Spouse was born before January 2, 1947, ☐ Blind. Total boxes checked ▶ 39a	0
b If your spouse itemizes on a separate return, or you were a dual-status alien, check here ▶ 39b ☐	
40 **Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin)	48,070
41 Subtract line 40 from line 38	115,155
42 **Exemptions.** Multiply $3,700 by the number on line 6d	14,800
43 **Taxable income**. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	100,355
44 **Tax** (see instructions). Check if any from: a ☐ Form(s) 8814 b ☐ Form 4972 c ☐ 962 election	17,339
45 **Alternative minimum tax** (see instructions). Attach Form 6251 ▶	0
46 Add lines 44 and 45	17,339
47 Foreign tax credit. Attach Form 1116 if required	0
48 Credit for child and dependent care expenses. Attach Form 2441	0
49 Education credits from Form 8863, line 23	1,259
50 Retirement savings contributions credit. Attach Form 8880	0
51 Child tax credit (see instructions)	
52 Residential energy credits. Attach Form 5695	
53 Other credits from Form: a ☐ 3800 b ☐ 8801 c ☐	0
54 Add lines 47 through 53. These are your **total credits**	1,259
55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- ▶	16,080

Standard Deduction for—
- People who check any box on line 39a or 39b **or** who can be claimed as a dependent, see instructions.
- All others:

Single or Married filing separately, $5,800

Married filing jointly or Qualifying widow(er), $11,600

Head of household, $8,500

Other Taxes

56 Self-employment tax. Attach Schedule SE	0
57 Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	0
58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	0
59a Household employment taxes from Schedule H	0
b First-time homebuyer credit repayment. Attach Form 5405 if required	0
60 Other taxes Enter code(s) from instructions	
61 Add lines 55 through 60. This is your **total tax** ▶	16,080

Payments

If you have a qualifying child, attach Schedule EIC.

62 Federal income tax withheld from Forms W-2 and 1099	19,386
63 2011 estimated tax payments and amount applied from 2010 return	0
64a **Earned income credit (EIC)**	
b Nontaxable combat pay election 64b	
65 Additional child tax credit. Attach Form 8812	
66 American opportunity credit from Form 8863, line 14	839
67 First-time homebuyer credit from Form 5405, line 10	0
68 Amount paid with request for extension to file	
69 Excess social security and tier 1 RRTA tax withheld	0
70 Credit for federal tax on fuels. Attach Form 4136	
71 Credits from Form: a ☐ 2439 b ☐ 8839 c ☐ 8801 d ☐ 8885	0
72 Add lines 62, 63, 64a, and 65 through 71. These are your **total payments** ▶	20,225

Refund

73 If line 72 is more than line 61, subtract line 61 from line 72. This is the amount you **overpaid** ▶	4,145
74a Amount of line 73 you want **refunded to you.** If Form 8888 is attached, check here ☐	4,145
b Routing number 272482265 ▶ c Type: ☒ Checking ☐ Savings	
d Account number 0355645304	
75 Amount of line 73 you want **applied to your 2012 estimated tax** ▶	0

Direct deposit? See instructions.

Amount You Owe

76 **Amount you owe.** Subtract line 72 from line 61. For details on how to pay, see instructions ▶	
77 Estimated tax penalty (see instructions)	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☐ **Yes**. Complete below ☒ **No**

Designee's name ▶ Phone no. ▶ Personal indentification number (PIN) ▶

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		Operations Manager	517-394-5581
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		Data Dept. Supervisor	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶		Firm's EIN ▶		

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Itemized Deductions

▶ Attach to Form 1040. ▶ See Instructions for Schedule A (Form 1040).

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2011

Attachment Sequence No. **07**

Name(s) shown on Form 1040: Michael A Bishop

Your social security number: 376-88-8095

Medical and Dental Expenses		**Caution.** Do not include expenses reimbursed or paid by others.				
	1	Medical and dental expenses (see instructions)	1	0		
	2	Enter amount from Form 1040, line 38 . . . [2] 163,225				
	3	Multiply line 2 by 7.5% (.075)	3	12,242		
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	0
Taxes You Paid	5	State and local **(check only one box):** a. [X] Income taxes, or b. [ ] General sales taxes	5	6,845		
	6	Real estate taxes (see instructions)	6	8,135		
	7	Personal property taxes	7	277		
	8	Other taxes. List type and amount ▶	8	0		
	9	Add lines 5 through 8			9	15,257
Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098	10	12,533		
Note. Your mortgage interest deduction may be limited (see instructions).	11	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ▶	11	0		
	12	Points not reported to you on Form 1098. See instructions for special rules	12	0		
	13	Mortgage insurance premiums (see instructions)	13	0		
	14	Investment interest. Attach Form 4952 if required. (See instructions)	14			
	15	Add lines 10 through 14			15	12,533
Gifts to Charity If you made a gift and got a benefit for it, see instructions.	16	Gifts by cash or check. If you made any gift of $250 or more, see instructions	16	19,780		
	17	Other than by cash or check. If any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	17	500		
	18	Carryover from prior year	18	0		
	19	Add lines 16 through 18			19	20,280
Casualty and Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	0
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ▶	21	0		
	22	Tax preparation fees	22			
	23	Other expenses—investment, safe deposit box, etc. List type and amount ▶	23	0		
	24	Add lines 21 through 23	24	0		
	25	Enter amount from Form 1040, line 38 . . . [25] 163,225				
	26	Multiply line 25 by 2% (.02)	26	3,265		
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-			27	0
Other Miscellaneous Deductions	28	Other—from list in the instructions. List type and amount ▶			28	0
Total Itemized Deductions	29	Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40			29	48,070
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ [ ]				

SCHEDULE E (Form 1040)

Department of the Treasury Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041. ▶ See separate instructions.

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2011

Attachment Sequence No. **13**

Name(s) shown on return: Michael A Bishop

Your social security number: 376-88-8095

A Did you make any payments in 2011 that would require you to file Form(s) 1099 (see instructions) ☐ Yes ☒ No

B If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

Caution. For each rental property listed on line 1, check the box in the last column only if you owned that property as a member of a qualified joint venture (QJV) reporting income not subject to self-employment tax.

1	Physical address of each property–street, city, state, zip	Type–from list below
A	2120 Holiday Lane Lansing MI 48917	1
B		
C		

2 For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	240	0	
B			
C			

Type of Property:

1 Single Family Residence
2 Multi-Family Residence
3 Vacation/Short-Term Rental
4 Commercial
5 Land
6 Royalties
7 Self-Rental
8 Other (describe)

		Properties A	B	C
Income:				
3a Merchant card and third-party payments. For 2011, enter -0-	3a	0		
b Payments not reported to you on line 3a	3b	6,300		
4 Total not including amounts on line 3a that are not income (see instructions)	4	6,300		
Expenses:				
5 Advertising	5	0		
6 Auto and travel (see instructions)	6	269		
7 Cleaning and maintenance	7	413		
8 Commissions	8	0		
9 Insurance	9	0		
10 Legal and other professional fees	10	439		
11 Management fees	11	0		
12 Mortgage interest paid to banks, etc. (see instructions)	12	0		
13 Other interest	13	0		
14 Repairs	14	0		
15 Supplies	15	4,980		
16 Taxes	16	0		
17 Utilities	17	0		
18 Depreciation expense or depletion	18	7,631		
19 Other (list) ▶	19	0		
20 Total expenses. Add lines 5 and 19	20	13,732	0	0
21 Subtract line 20 from line 4. If result is a (loss), see instructions to find out if you must file **Form 6198**	21	-7,432	0	0
22 Deductible rental real estate loss after limitation, if any, on **Form 8582** (see instructions)	22	(0)	( )	( )

23a Total of all amounts reported on line 3a for all rental properties	23a	0
b Total of all amounts reported on line 3a for all royalty properties	23b	0
c Total of all amounts reported on line 4 for all rental properties	23c	6,300
d Total of all amounts reported on line 4 for all royalty properties	23d	0
e Total of all amounts reported on line 12 for all properties	23e	0
f Total of all amounts reported on line 18 for all properties	23f	7,631
g Total of all amounts reported on line 20 for all properties	23g	13,732

24 **Income.** Add positive amounts shown on line 21. **Do not** include any losses	24	0
25 **Losses.** Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here.	25	(0)
26 **Total rental real estate and royalty income or (loss).** Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	0

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Michael A Bishop

Your Social security number 376-88-8095

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column **(e)** on line 28 and attach **Form 6198.** See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☐ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A					
B					
C					
D					

	Passive Income and Loss		Nonpassive Income and Loss		
	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a Totals		0			0
b Totals	0		0	0	

30	Add columns (g) and (j) of line 29a	30	0
31	Add columns (f), (h), and (i) of line 29b	31	(0)
32	**Total partnership and S corporation income or (loss).** Combine lines 30 and 31. Enter the result here and include in the total on line 41 below	32	0

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

	Passive Income and Loss		Nonpassive Income and Loss	
	(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals		0		0
b Totals	0		0	

35	Add columns (d) and (f) of line 34a	35	0
36	Add columns (c) and (e) of line 34b	36	(0)
37	**Total estate and trust income or (loss).** Combine lines 35 and 36. Enter the result here and include in the total on line 41 below	37	0

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
			0	0	0

39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below	39	0

Part V Summary

40	Net farm rental income or (loss) from **Form 4835.** Also, complete line 42 below	40	0
41	**Total income or (loss).** Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	**Reconciliation of farming and fishing income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code U; and Schedule K-1 (Form 1041), line 14, code F (see instructions)	42	
43	**Reconciliation for real estate professionals.** If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	0

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization

(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2011

Attachment Sequence No. 179

Name(s) shown on return	Business or activity to which this form relates	Identifying number
Michael A Bishop	Rental Royalty 1	376-88-8095

Part I Election To Expense Certain Property Under Section 179

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2010 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	500,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13	Carryover of disallowed deduction to 2012. Add lines 9 and 10, less line 12 ▶	13	0

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	2,717
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2011	17	4,905
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B—Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		350	5.00	MQ	200DB	9
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	0
22	**Total.** Add amounts from line 12, lines 14 through 17, line 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	7,631
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V **Listed Property** (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* **only** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? [X] **Yes** [ ] **No** **24b** If "Yes," is the evidence written? [X] **Yes** [ ] **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) **25**							0	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
2007 Mercu	03/14/10	4 %				S/L –		
		%				S/L –		
		%				S/L –		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . **28**							0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . **29**								0

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles) .	498											
31 Total commuting miles driven during the year	0											
32 Total other personal (noncommuting) miles driven	13,267											
33 Total miles driven during the year. Add lines 30 through 32	13,765		0		0		0		0		0	
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?	X											
35 Was the vehicle used primarily by a more than 5% owner or related person?	X											
36 Is another vehicle available for personal use?		X										

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions):					
43 Amortization of costs that began before your 2011 tax year **43**					
44 **Total.** Add amounts in column (f). See the instructions for where to report **44**					0

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-1008

2011

Attachment Sequence No. **88**

Name(s) shown on return: Michael A Bishop

Identifying number: 376-88-8095

Part I 2011 Passive Activity Loss

Caution: *Complete Worksheets 1, 2 and 3 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0	
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(0)	
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0)	
d	Combine lines 1a, 1b, and 1c		1d	0

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	( )	
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	( )	
c	Add lines 2a and 2b		2c	(0)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0	
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(7,432)	
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(0)	
d	Combine lines 3a, 3b, and 3c		3d	-7,432
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used		4	-7,432

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* **do not** *complete Part II or Part III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See instructions for an example.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	
6	Enter $150,000. If married filing separately, see instructions	6			
7	Enter modified adjusted gross income, but not less than zero (see instructions)	7			
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8			
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see instructions			9	
10	Enter the **smaller** of line 5 or line 9			10	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.*

11	Enter $25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12	Enter the loss from line 4	12	
13	Reduce line 12 by the amount on line 10	13	
14	Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13	14	

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0
16	**Total losses allowed from all passive activities for 2011.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	16	0

Caution: *The worksheets must be filed with your tax return. Keep a copy for your records.*

Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2—For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall Loss
Total. Enter on Form 8582, lines 2a and 2b ▶	0	0	

Worksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
2120 Holiday Lane La	0	7,432	0	0	7,432
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶	0	7,432	0		

Worksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5—Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
2120 Holiday Lane La	Sch E, line 22A	7,432	1.0000	7,432
Total ▶		7,432	1.00	7,432

Worksheet 6—Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
2120 Holiday Lane La	Sch E, line 22A	7,432	7,432	0
Total ▶		7,432	7,432	0

Worksheet 7—Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions): ________________					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): ________________					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions): ________________					
1a Net loss plus prior year unallowed loss from form or schedule ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total ▶			1.00		

Form **8863**

Department of the Treasury
Internal Revenue Service (99)

Education Credits (American Opportunity and Lifetime Learning Credits)

▶ **See separate instructions to find out if you are eligible to take the credits.**
▶ **Attach to Form 1040 or Form 1040A.**

OMB No. 1545-0074

2011

Attachment Sequence No. **50**

Name(s) shown on return: Michael A Bishop

Your social security number: 376-88-8095

CAUTION *You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the* ***same student*** *for the same year*

Part I American Opportunity Credit

Caution: *You* ***cannot*** *take the American opportunity credit for more than* ***4*** *tax years for the* ***same student.***

1	**(a)** Student's name (as shown on page 1 of your tax return) First name / Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions) **Do not** enter more than $4,000 for each student.	**(d)** Subtract $2,000 from the amount in column (c). If zero or less, enter -0-.	**(e)** Multiply the amount in column (d) by 25% (.25)	**(f)** If column (d) is zero, enter the amount from column (c). Otherwise, add $2,000 to the amount in column (e).
	Christina Gilreath	370-13-9557	4,000	2,000	500	2,500
				0	0	0
				0	0	0

2	**Tentative American opportunity credit.** Add the amounts on line 1, column (f). If you are taking the lifetime learning credit for a different student, go to Part II; otherwise, go to Part III . . . . ▶	2	2,500

Part II Lifetime Learning Credit.

Caution: *You* ***cannot*** *take the American opportunity credit and the lifetime learning credit for the* ***same student*** *in the same year.*

3	**(a)** Student's name (as shown on page 1 of your tax return) First name	Last name	**(b)** Student's social security number (as shown on page 1 of your tax return)	**(c)** Qualified expenses (see instructions)

4	Add the amounts on line 3, column (c), and enter the total	4	0
5	Enter the **smaller** of line 4 or $10,000	5	0
6	**Tentative lifetime learning credit.** Multiply line 5 by 20% (.20). If you have an entry on line 2, go to Part III; otherwise go to Part IV	6	0

Part III Refundable American Opportunity Credit

7	Enter the amount from line 2.			7	2,500
8	Enter: $180,000 if married filing jointly; $90,000 if single, head of household, or qualifying widow(er)	8	180,000		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	163,225		
10	Subtract line 9 from line 8. If zero or less, **stop**; you cannot take any education credit	10	16,775		
11	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	11	20,000		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12 • Less than line 11, divide line 10 by line 11. Enter the result as a decimal (rounded to at least three places)			12	0.839
13	Multiply line 7 by line 12. **Caution:** If you were under age 24 at the end of the year **and** meet the conditions on page 4 of the instructions, you **cannot** take the refundable American opportunity credit. Skip line 14, enter the amount from line 13 on line 15, and check this box ▶ ☐			13	2,098
14	**Refundable American opportunity credit.** Multiply line 13 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 15 below			14	839

Part IV Nonrefundable Education Credits

15	Subtract line 14 from line 13			15	1,259
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip lines 17 through 22, and enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instructions)			16	0
17	Enter: $122,000 if married filing jointly; $61,000 if single, head of household, or qualifying widow(er)	17			
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19			
20	Enter: $20,000 if married filing jointly; $10,000 if single, head of household, or qualifying widow(er)	20			
21	If line 19 is: • Equal to or more than line 20, enter 1.000 on line 21 and go to line 22 • Less than line 20, divide line 19 by line 20. Enter the result as a decimal (rounded to at least three places)			21	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Worksheet (see instructions) ▶			22	
23	**Nonrefundable education credits.** Enter the amount from line 11 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31			23	1,259

Issued under authority of Public Act 281 of 1967.

2011 MICHIGAN Individual IncomeTax Return MI-1040

Return is due April 17, 2012.

Type or print in blue or black ink.

▶ 1. Filer's First Name: MICHAEL	M.I.: A	Last Name: BISHOP
If a Joint Return, Spouse's First Name: CELESTE	M.I.: A	Last Name: BISHOP
Home Address (No., Street, P.O. Box or Rural Route): 8607 CARLSBAD LANE		
City or Town: LANSING	State: MI	ZIP Code: 48917

▶ 2. Filer's Social Security No. (Example: 123-45-6789): 376-88-8095

▶ 3. Spouse's Social Security No. (Example: 123-45-6789): 383-92-7557

▶ 4. School District Code (5 digits- see p. 49): 33020

▶ 5. **STATE CAMPAIGN FUND**

Check this box If you (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.

	Yes	No
a. You	☐	☒
b. Spouse	☐	☒

▶ 6. **FARMERS, FISHERMEN OR SEAFARERS**

☐ Check this box if 2/3 of your income is from farming, fishing or seafaring.

▶ 7. **FILING STATUS.** Check one.

a. ☐ Single

b. ☒ Married, filing jointly

c. ☐ Married, filing separately*

*If you check box "c," complete line 3 and enter spouse's name below:

▶ 8. **RESIDENCY.** Check all that apply.

a. ☒ Resident

b. ☐ Nonresident*

c. ☐ Part-Year Resident*

*If you check box "b" or "c," you must complete and attach Schedule NR.

▶ 9. **EXEMPTIONS**

a.	Number of exemptions you claimed on your 2011 federal return	▶ 9a.	4	x $3,700	14,800 00
b.	Number of individuals 65 or older who qualify for a special exemption	▶ 9b.		x $2,400	00
c.	Number of individuals who qualify for one of the following special exemptions: deaf, blind, hemiplegic, paraplegic, quadriplegic, or totally and permanently disabled	▶ 9c.		x $2,400	00
d.	Number of children ages 18 and under you claimed as Michigan exemptions	▶ 9d.	1	x $600	600 00
e.	Number of qualified disabled veterans	▶ 9e.		x $300	00
f.	If your unemployment compensation is 50% or more of your Adjusted Gross Income (amount claimed on line 10) check (X) the box and enter $2,400	▶ 9f.	☐	$2,400	00
g.	If someone else can claim you as a dependent, check (X) the box, complete Worksheet 2 on p. 10, and enter the amount from the worksheet	▶ 9g.	☐	9g.	00
h.	Add lines 9a, 9b, 9c, 9d, 9e, 9f and 9g. Enter here and on line 15			9h.	15,400 00

10.	**Adjusted Gross Income** from your U.S. Forms *1040, 1040A, 1040EZ* or *1040NR* (see p. 10)	▶ 10.	163,225 00
11.	Additions from Michigan Schedule 1, line 7. Attach Schedule 1	▶ 11.	00
12.	**Total.** Add lines 10 and 11	12.	163,225 00
13.	Subtractions from Michigan Schedule 1, line 21. Attach Schedule 1	▶ 13.	248 00
14.	**Income subject to tax.** Subtract line 13 from line 12. If line 13 is greater than line 12, enter "0"	14.	162,977 00
15.	**Exemption allowance.** Amount from line 9h or Schedule NR, line 20	▶ 15.	15,400 00
16.	**Taxable income.** Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0"	16.	147,577 00
17.	**Tax.** Multiply line 16 by 4.35% (0.0435)	17.	6,420 00
18.	**Total Nonrefundable Credits.** Amount from Schedule 2, line 11. Attach Schedule 2	18.	0 00
19.	**Income Tax.** Subtract line 18 from line 17. If line 18 is greater than line 17, enter "0"	▶ 19.	6,420 00

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See p. 11 and complete a, b and c.

a. Routing Transit Number ▶

b. Type of Account ▶ (1) ☒ Checking (2) ☐ Savings

c. Account Number ▶

- 1017 2011 05 01 27 1

Continue on page 2. This form cannot be

Filer's Social Security Number 376-88-8095

20.	Enter amount of Income Tax from line 19	20.	6,420	00
21.	Voluntary Contributions from Form 4642, line 7. Attach Form 4642	21.		00
22.	**USE TAX** Use tax due on Internet, mail order or other out-of-state purchases from Worksheet 1, line 3, p. 9.	▶ 22.		00
23.	Add lines 20, 21 and 22	23.	6,420	00

REFUNDABLE CREDITS AND PAYMENTS

24.	Property Tax Credit. Attach MI-1040CR or MI-1040CR-2	▶ 24.		00
25.	Farmland Preservation Credit. Attach MI-1040CR-5	▶ 25.		00
26.	Qualified Adoption Expenses. Attach U.S. Form *8839* and MI-8839	▶ 26.		00
27.	Stillbirth Credit. Amount from Worksheet 3, line B, p. 11	▶ 27.		00
28.	a. Federal Earned Income Tax Credit ▶ 28a. [ ] 00			
	b. Michigan Earned Income Tax Credit. Multiply line 28a by 20% (0.20)	▶28b.		00
29.	Energy Efficient Qualified Home Improvement Credit. Attach Form 4764	▶ 29.		00
30.	Michigan Historic Preservation Tax Credit (refundable). Attach Form 3581	▶ 30.		00
31.	Michigan tax withheld from Schedule W, line 3. Attach Schedule W **(do not submit W-2's)**	▶ 31.	6,845	00
32.	Estimated tax, extension payments and 2010 credit forward	▶ 32.		00
33.	Total refundable credits and payments. Add lines 24 through 27, 28b, and 29 through 32	33.	6,845	00

REFUND OR TAX DUE

34.	If line 33 is less than line 23, subtract line 33 from line 23. ▶ [Office Use Only] Include interest [ ] and penalty [ ] if applicable (see p. 11) **YOU OWE**	34.		00
35.	**Overpayment.** If line 33 is greater than line 23, subtract line 23 from line 33	35.	425	00
36.	**Credit Forward.** Amount of line 35 to be credited to your 2012 estimated tax for your 2012 tax return	▶ 36.		00
37.	Subtract line 36 from line 35 **REFUND**	▶ 37.	425	00

Deceased Taxpayer. If Filer and/or Spouse died after December 31, 2010, check the appropriate box below.

▶ ☐ Filer is Deceased ▶ ☐ Spouse is Deceased

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*

Filer's Signature	Date
Spouse's Signature	Date

▶ I authorize Treasury to discuss my return with my preparer. ☐ Yes ☐ No

Preparer Certification. *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*

▶ Preparer's PTIN, FEIN or SSN

▶ Preparer's Business Name (print or type)

Preparer's Business Address (print or type)

Refund, credit, or zero returns. Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**
Pay amount on line 34. Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "**State of Michigan.**" Print your **Social Security number** and "**2011 income tax**" on the front of your check. If paying on behalf of another taxpayer, **write the taxpayer's name and Social Security number** on the check. Do not staple your check to the return. Keep a copy of your return and all supporting schedules for six years. To check the status of your refund, have a copy of your MI-1040 available when you visit: **www.michigan.gov/iit**

Michigan Department of Treasury
3423 (Rev. 06-11), Page 1

2011 MICHIGAN Schedule 1 Additions and Subtractions

Issued under authority of Public Act 281 of 1967.

Type or print in blue or black ink.
Attach to Form MI-1040.

Attachment 1A

Filer's First Name	M.I.	Last Name	▶ Filer's Social Security Number (Example: 123-45-6789)
MICHAEL	A	BISHOP	376-88-8095
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
CELESTE	A	BISHOP	383-92-7557

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.	Deductions for taxes on, or measured by, income including self-employment tax taken on your federal return (see p. 12)	▶ 2.		00
3.	Gains from Michigan column of MI-1040D and MI-4797	▶ 3.		00
4.	Losses attributable to other states (see p. 12)	▶ 4.		00
5.	Net loss from federal column of your Michigan MI-1040D or MI-4797	▶ 5.		00
6.	Other (see p. 12). **Describe:** ______	▶ 6.		00
7.	**Total additions.** Add lines 1 through 6. Enter here and on MI-1040, line 11	▶ 7.	0	00

Subtractions from Income (all entries must be positive numbers)

8.	Income from U.S. government bonds and other U.S. obligations included in MI-1040, line 10. Attach U.S. *Schedule B* or *1040A Schedule 1* if over $5,000.	▶ 8.		00
9.	Military pay from U.S. Armed Forces included in MI-1040, line 10. Attach Schedule W. (Report military retirement pay on line 12.)	▶ 9.		00
10.	Gains from federal column of Michigan MI-1040D and MI-4797	▶ 10.		00
11.	Income attributable to another state. **Explain type and source:** ______	▶ 11.		00
12.	Retirement or pension benefits included in MI-1040, line 10. (Include military retirement here.) See exceptions, p. 13. **Name of payer:** ______	▶ 12.		00
13.	Dividend/interest/capital gains deduction for senior citizens age 65 and older (see p. 13)	▶ 13.		00
14.	Social Security benefits included in MI-1040, line 10	▶ 14.		00
15.	Income earned while a resident of a renaissance zone. **Name of zone:** ______	▶ 15.		00
16.	Michigan state and local income tax refunds received in 2011 and included in MI-1040, line 10	▶ 16.	248	00
17.	Michigan Education Savings Program (mesp) and MI529 Advisor Plan	▶ 17.		00
18.	***MET*** Michigan Education Trust	▶ 18.		00
19.	Venture Capital Deduction. Not available for 2011	▶ 19.		00
20.	Miscellaneous subtractions (see p. 14). **Describe:** ______	▶ 20.		00
21.	**Total subtractions.** Add lines 8 through 20. Enter here and on MI-1040, line 13	▶ 21.	248	00

Michigan Department of Treasury
3924 (Rev. 07-11), Page 1

Schedule W

2011 MICHIGAN Withholding Tax Schedule

Issued under authority of Public Act 281 of 1967.

INSTRUCTIONS: If you had Michigan income tax withheld in 2011, you must complete a *Withholding Tax Schedule* (Schedule W) to claim the withholding on your *Individual Income Tax Return* (MI-1040, line 31). Attach your completed Schedule W to Form MI-1040 or MI-1040X where applicable. See complete instructions on page 2 of this form. Type or print in blue or black ink.

Attachment 13

Filer's First Name	M.I.	Last Name	▶ Filer's Social Security Number (Example: 123-45-6789)
MICHAEL	A	BISHOP	376-88-8095
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Social Security Number (Example: 123-45-6789)
CELESTE	A	BISHOP	383-92-7557

TABLE 1: MICHIGAN TAX WITHHELD ON W-2, W-2G or CORRECTED W-2 FORMS

▶ A Enter "X" if for: You	or Spouse	▶ B Box b - Employer's federal identification number	C Box c - Employer's name	D Box 1 - Wages, tips, other compensation	▶ E Box 17 - Michigan income tax withheld	F Box 19 - City income tax withheld
X		38-3468792	THE MANDATORY PO	85,461 00	3,516 00	0 00
	X	38-3468792	THE MANDATORY PO	77,464 00	3,329 00	0 00
				00	00	00
				00	00	00
				00	00	00
				00	00	00
				00	00	00
				00	00	00

	E	F
Enter Table 1 Subtotal from additional Schedule W forms (if applicable)	00	00
1. SUBTOTAL. Enter total of Table 1, columns E and F. Carry total of column F to (Worksheet 4 (City Income Tax Credit), p. 15 ... 1.	6,845 00	0 00

IMPORTANT: If you have no entries for Table 2, carry total of line 1, column E, to line 3 below.

TABLE 2: MICHIGAN TAX WITHHELD ON 1099 and 4119 FORMS

▶ A Enter "X" if for: You	or Spouse	▶ B Payer's federal identification number	C Payer's name	D Taxable pension distribution, misc. income, etc. (see instr.)	▶ E Michigan income tax withheld	F Box 7 - Distribution Code (1099-R only)
				00	00	
				00	00	
				00	00	
				00	00	
				00	00	
				00	00	

	E
Enter Table 2 Subtotal from additional Schedule W forms (if applicable)	00
2. SUBTOTAL. Enter total of Table 2, column E ... 2.	0 00
3. **TOTAL.** Add line 1 and line 2, column E. Carry total to your MI-1040, line 31 ... ▶ 3.	6,845 00

1017 2011 57 01 27 2