2025 MICHIGAN Resident Credit for Tax Imposed by a Canadian Province

Issued under authority of Public Act 281 of 1967, as amended. **Include with MI-1040.** Type or print in blue or black ink.

Filer's Name(s) as shown on your MI-1040 (First, Middle Initial, Last)	Filer's Full Social Security Number
Home Address (Street, City, State, ZIP/Postal Code, Country Code)	Spouse's Full Social Security Number

PART 1: CONVERSION OF CANADIAN WAGES AND TAXES TO UNITED STATES CURRENCY

1. Canadian income taxed by Michigan .... 1. ____ 00
2. Fringe benefits included in Box 14 of the T-4, not taxable in U.S. .... 2. ____ 00
3. Subtract line 2 from line 1 .... 3. ____ 00
4. Multiply line 3 by the conversion rate of xx.xx% (0.xxxx) (see instructions) .... 4. ____ 00
5. Total Canadian income from line 15000 of your Canadian income tax return 5. ____ 00
6. Multiply line 5 by the conversion rate of xx.xx% (0.xxxx) .... 6. ____ 00
7. Divide line 4 by line 6 (percentage of Canadian income taxed by Michigan to total Canadian income) .... 7. ____ %
8. Multiply the Canadian federal tax (line 42000 of Canadian return) $__________ by the conversion rate of xx.xx (0.xxxx) .... 8. ____ 00
9. Multiply line 8 by line 7 .... 9. ____ 00
10. Multiply the provincial tax (line 42800 of Canadian return) $__________ by the conversion rate of xx.xx% (0.xxxx) .... 10. ____ 00
11. Multiply line 10 by line 7 .... 11. ____ 00
12. Contribution to Canadian Pension Plan from Form *T-4*, Boxes 16 and 17 .. 12. ____ 00
13. Multiply line 12 by the conversion rate of xx.xx% (0.xxxx) .... 13. ____ 00

PART 2: COMPUTATION OF MICHIGAN TAX

14. Adjusted gross income from MI-1040, line 10 .... 14. ____ 00
15. Canadian income taxed by Michigan from line 4, above .... 15. ____ 00
16. U.S. adjustments to Canadian wages (from U.S. Form *1040, Schedule 1*, lines 11 through 23 and 25) .... 16. ____ 00
17. Subtract line 16 from line 15 .... 17. ____ 00
18. Subtract line 17 from line 14 for Michigan sourced income .... 18. ____ 00
19. Additions from MI-1040, line 11 .... 19. ____ 00
20. Add lines 17, 18 and 19 .... 20. ____ 00
21. Subtractions from MI-1040, line 13 .... 21. ____ 00
22. Subtract line 21 from line 20 for income subject to tax .... 22. ____ 00
23. Divide line 17 by line 22 for percentage of Canadian income to total income subject to tax .... 23. ____ %
24. Exemption allowance from MI-1040, line 15 .... 24. ____ 00
25. Subtract line 24 from line 22 for taxable income .... 25. ____ 00
26. Multiply line 25 by the Michigan tax rate of 4.25% (0.0425) .... 26. ____ 00

PART 3: ALLOWABLE CREDIT FOR TAX PAID TO CANADIAN PROVINCE(S)

27. Multiply line 26 by line 23 for Michigan tax on Canadian province income .... 27. ____ 00
28. Add lines 9, 11 and 13 for total tax paid in Canada .... 28. ____ 00
29. Adjustments to credit claimed on U.S. Form *1040*:
    - 29a. Canadian portion of credit, excluding carryovers, claimed on U.S. Form *1040, Schedule 3*, line 1 (see instructions) .... 29a. ____ 00
    - 29b. Canadian income taxed by Michigan from all U.S. *1116* forms .... 29b. ____ 00
    - 29c. Gross Canadian income from all U.S. *1116* forms .... 29c. ____ 00
    - 29d. Divide line 29b by line 29c and enter percentage .... 29d. ____ %
    - 29e. Multiply line 29a by line 29d for adjusted amount claimed on U.S. Form *1040* .... 29e. ____ 00
30. Subtract line 29e from line 28 for amount available for credit on MI-1040 .... 30. ____ 00
31. Canadian provincial tax from line 11. Enter here and on MI-1040, line 18a .... 31. ____ 00
32. Credit for tax paid to Canadian province (lesser of lines 27, 30 or 31). Enter here and on MI-1040, line 18b .... 32. ____ 00

INCLUDE THIS FORM WITH YOUR MI-1040 RETURN