

2024 MICHIGAN Fiduciary Income Tax Return

Issued under authority of Public Act 281 of 1967, as amended. Penalty and interest apply for failure to file (see instructions).

Type or print in blue or black ink.

Amended return Final return

OFFICE USE ONLY
a.
b.

1. For 2024, or taxable year beginning MM-DD-2024, and ending MM-DD-YYYY.

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust
3. Federal Employer Identification Number (FEIN)
4a. Name of Fiduciary
4b. Title of Fiduciary
4c. Address of Fiduciary
4d. City or Town
4e. State
4f. ZIP Code
5a. County
5b. Probate File No.
5c. Date of Death
6. Residency Status of Estate or Trust
7. Date Trust Was Created

PART 2: INCOME AND ADJUSTMENTS (Include a copy of your U.S. Form 1041 and supporting schedules.)

Table with 2 columns: Line number and Amount. Rows 8-13: Federal taxable income, Michigan net adjustments, Capital gain or loss adjustment, Taxable income, Tax calculation.

PART 3: CREDITS AND PAYMENTS

Table with 2 columns: Line number and Amount. Rows 14-24: Income tax paid to another state, Michigan Historic Preservation Tax Credit, Total nonrefundable credits, Income tax, Michigan Historic Preservation Tax Credit (refundable), Credit for allocated share of tax, Income tax withheld, Michigan estimated tax, 2023 overpayments, 2024 Amended Returns Only, Total Refundable Credits and Payments.

PART 4: TAX DUE OR REFUND

Table with 2 columns: Line number and Amount. Rows 25-28: Tax due calculation, Overpayment calculation, Amount to be credited to 2025 return, Refund calculation.

Federal Employer Identification Number (FEIN)

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Additions

Table with 3 columns: Description, Line Number, and Amount. Rows include Gross interest and dividends (29), Deduction for taxes (30), Expenses included on U.S. Form 1041 (31), Expenses and interest (32), Other (33), and Total additions (34).

Subtractions

Table with 3 columns: Description, Line Number, and Amount. Rows include Income from U.S. government bonds (35), Income attributable to another state (36), Expenses related to obligations (37), Other (38), Total Subtractions (39), and Net Michigan Adjustment (40).

EXPLANATION OF CHANGES. If filing an amended return, complete this section.

41. Explain changes to income, deductions and credits. Show computations in detail and include a copy of the amended U.S. Form 1041 and all supporting schedules.

SIGNATURES AND DECLARATIONS

Signature and declaration section containing: I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge. Signature of Fiduciary or Officer Representing Fiduciary, Date, Preparer's PTIN, FEIN or SSN, Preparer's Name, Preparer's Signature, Preparer's Business Name, Address and Telephone Number.

This return is due April 15, 2025, or on the 15th day of the fourth month after the close of the tax year.

WITHOUT PAYMENT: Mail return to: Michigan Department of Treasury, P.O. Box 30058, Lansing, MI 48909. WITH PAYMENT: Pay amount on line 25. Mail check and return to: Michigan Department of Treasury, Department 781041, P.O. Box 78000, Detroit, MI 48278.

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2024 MI-1041" on the front of the check.

Federal Employer Identification Number (FEIN)

Instructions: Complete Schedules 2, 3 and 4 as applicable. If additional space is needed, complete the *Michigan Fiduciary Income Tax Information Continuation Schedule* (Form 5680).

SCHEDULE 2: BENEFICIARY IDENTIFICATION

A Name and Residency Status R= Resident NR= Nonresident		B Address (Number, Street, Apt. #, City, State, ZIP Code)	C Social Security number or FEIN	
Example:	Joseph Smith	R	123 Main Street, Anywhere, MI 12345	111-11-1111
a.				
b.				
c.				
d.				

SCHEDULE 3: ALLOCATION OF NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Complete Schedule 3 only if adjustments were entered on Schedule 1.

Beneficiary Identification from Schedule 2	A Federal Distributable Net Income			B Percentage of Amount in Column A	C Allocation of Net Michigan Adjustment (Multiply amount on line 40 by percentage in Column B.)
	Type of Income (Dividend, Interest, Rent, etc.)	Location (City, State)	Amount		
a.				%	
b.				%	
c.				%	
d.				%	
42. Fiduciary's Share.....				%	
43. Total. Include amounts from Form 5680 (if applicable).....				100 %	

SCHEDULE 4: CAPITAL GAIN OR (LOSS) DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Schedule 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan Adjustments of Capital Gains and Losses (Form MI-1041D) was filed.

Beneficiary Identification from Schedule 2	A Federal Gain or (Loss)	B Michigan Gain or (Loss)
a.		
b.		
c.		
d.		
44. Total. Include amounts from Form 5680 (if applicable)		