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| 4 | Michigan Department of Treasury (Rev. 03-24) Draft 3/5/2024 | | 4 |
| 5 | 2025 MI-1041ES, Michigan Estimated Incom | e Tax for Fiduciary and Composite Filers | 5 |
| 6 7 | | · | 6 |
| 8 | Important Information | An institution acting as fiduciary for more than 49 and | 8 |
| 9 | Do not use this voucher to make any other payments to | fewer than 200 trusts may make an irrevocable agreement | 9 |
| 10 | the State of Michigan. | to file magnetically. Exceptions: | 10 |
| 11 | Do not use preprinted vouchers containing the Federal | Generally, no estimated tax is due if the estate or trust is | 11 12 |
| 12 13 | Employer Identification Number (FEIN) of another | due a refund or has a balance due of \$500 or less. | 13 |
| 14 | entity. | • There is no estimated tax due on an estate or a trust that | 14 |
| 15 | • Failure to provide the filer's complete FEIN on Form MI-1041ES will result in processing delays. | had no tax liability for the full 12 months preceding the | 15 |
| 16 17 | Who Must File Estimated Payments | tax year. | 16 17 |
| 18 | <u> </u> | • Estimated payments are not required from a decedent's estate for any tax year ending before the date that is | 18 |
| 19 | Fiduciaries of an estate or trust (resident or nonresident), | 2 years after the decedent's death. | 19 |
| 20 21 | generally must pay estimated income tax payments if the estate or trust is expected to owe more than \$500 after | Composite Filers | 20 21 |
| 22 | subtracting withholding and credits. | Flow-through entities (FTE) who file a <i>Michigan</i> | 22 |
| 23 | Composite filers are required to pay estimated payments for | Composite Individual Income Tax Return (Form 807) | 23 |
| 24 | all participants whose share of annual income tax liability | must pay estimated payments on behalf of all participants | 24 |
| 25 26 | is expected to exceed \$500 after personal exemption and | whose share of annual income tax liability is expected | 25 26 |
| 27 | credits. | to exceed \$500 after personal exemption and credits. For each quarter, compute the combined quarterly | 27 |
| 28 | Fiduciary Filers | estimated payment for all participants and report on one | 28 |
| 29 30 | If the estate or trust owes more than \$500, estimated | Form MI-1041ES. Form MI-1041ES must be completed | 29 30 |
| 31 | payments may not have to be made if the estate or trust | with the name and FEIN of the FTE who will claim the | 31 |
| 32 | expects the 2025 withholding to be at least: | estimated payments on the composite return. Estimated | 32 |
| 33 34 | • 90 percent of the total tax for 2025, OR | payments should only be remitted for participants of a composite return. | 33 |
| 34 35 | • 100 percent of the total tax shown on the 2024 return, | Payment Due Dates | 34 35 |
| 36 | OR | Fiduciaries and composite filers may pay in full with | 36 |
| | | riducianes and composite mers may pay in run with | |
| 37 | • 110 percent of the total 2024 tax if the estate's or trust's | | 37 |
| 38 | taxable income for 2024 is more than \$150,000. To | the first voucher, due April 15, 2025. Fiduciaries and | 38 |
| 37 38 39 40 | | the first voucher, due April 15, 2025. Fiduciaries and composite filers may also pay in equal installments due | 37 38 39 40 |
| 38 39 40 41 | taxable income for 2024 is more than \$150,000. To figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041. | the first voucher, due April 15, 2025. Fiduciaries and | 38 39 40 41 |
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