2025 MI-1041ES, Michigan Estimated Income Tax for Fiduciary and Composite Filers Do not use this voucher to make any other payments to the State of Michigan Do not use preprinted vouchers containing the Federal Employer Identification Number (FEIN) of another entity. Failure to provide the filer's complete FIN on Form MI-1041ES will result in processing idelays. Who Must File Estimated Payments Fiduciaries of an estate or trust (resident or nonresident), generally must pay estimated mome tax payments if the estate or trust is expected to exceed \$500 after personal exemption and credits. Composite filers are required to pay estimated payments for all participants whose share of annual income tax liability is expected to exceed \$500 after personal exemption and credits. Fiduciary Filers If the estate or trust owes more than \$500, estimated payments on the file of all participants whose share of annual income tax liability is expected to exceed \$500 after personal exemption and credits. Fiduciary Filers If the estate or trust owes more than \$500, estimated payments on behalf of all participants whose share of annual income tax liability is expected to exceed \$500 after personal exemption and ex		Michigan Department of Treasury (Rev. 03-24)	
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