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4	Michigan Department of Treasury (Rev. 03-24) Final Draft 3/5/20	)24	4
5	2025 MI-1041ES, Michigan Estimated Income	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	<ul> <li>Generally, no estimated tax is due if the estate or trust is</li> </ul>	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	<ul> <li>Failure to provide the filer's complete FEIN on Form MI-1041ES will result in processing delays.</li> </ul>	had no tax liability for the full 12 months preceding the	15
16 17	Who Must File Estimated Payments	tax year.	16 17
18		• 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	33
35	• 100 percent of the total tax shown on the 2024 return,	composite return.  Payment Due Dates	34 35
36	OR		36
37	• 110 percent of the total 2024 tax if the estate's or trust's	Fiduciaries and composite filers may pay in full with the first voucher, due April 15, 2025. Fiduciaries and	37
00		•	38
38	taxable income for 2024 is more than \$150,000. To figure the estate or trust's federal taxable income, see the	composite titers may also pay in equal installments que	1391
38 39 40	figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041.	composite filers may also pay in equal installments due on or before April 15, 2025, June 16, 2025, September 15,	39 40
38 39 40 41	figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041.	on or before April 15, 2025, June 16, 2025, September 15, 2025 and January 15, 2026.	40 41
38 39 40 41 42	figure the estate or trust's federal taxable income, see the	on or before April 15, 2025, June 16, 2025, September 15,	40 41 42
38 39 40 41 42 43	figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041.  A financial institution that submits estimated payments through the Federal Tax Deposit System on magnetic tape and acts as a fiduciary for 200 or more trusts must	on or before April 15, 2025, June 16, 2025, September 15, 2025 and January 15, 2026.  Generally, all fiduciaries of trusts must report on a calendar year. Report the same year that is being reported	40 41
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38 39 40 41 42 43 44 45 46 47	figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041.  A financial institution that submits estimated payments through the Federal Tax Deposit System on magnetic tape and acts as a fiduciary for 200 or more trusts must submit Michigan estimated payments on magnetic tape.  Detach here and mail with your paym	on or before April 15, 2025, June 16, 2025, September 15, 2025 and January 15, 2026.  Generally, all fiduciaries of trusts must report on a calendar year. Report the same year that is being reported for federal estimated payments.  ent. Do not fold or staple the voucher.	40 41 42 43 44 45
38 39 40 41 42 43 44 45 46 47 48	figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form 1041.  A financial institution that submits estimated payments through the Federal Tax Deposit System on magnetic tape and acts as a fiduciary for 200 or more trusts must submit Michigan estimated payments on magnetic tape.  Detach here and mail with your paym	on or before April 15, 2025, June 16, 2025, September 15, 2025 and January 15, 2026.  Generally, all fiduciaries of trusts must report on a calendar year. Report the same year that is being reported for federal estimated payments.  ent. Do not fold or staple the voucher.  Due Date for Calendar Year Filers	40 41 42 43 44 45 46 47 48 49
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