1 0 0	0 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 2 2 2 2	4444445555555555566	66666666667777777777777888	8 1
	Drat	ft 5/14/2021	<u> 2 3 4 3 0 7 8 9 0 1 2 3 4 3 0 7 8 9 0 1 </u>	3
4	Michigan Department of Treasury (Rev. 05-21)	11 3/14/2021		4
5	2022 MI-1041ES, Michigan Estimated Income	Tax for Fiduciary and	d Composite Filers	5 6
7	Important Information	An institution acting as fidu	ciary for more than 49 and less	7
8	• Do not use this voucher to make any other payments to		n irrevocable agreement to file	8
9 10	the State of Michigan.	magnetically.	· ·	9
11	• Do not use preprinted vouchers containing the Federal	<b>Exceptions:</b>		11
3   4   5   6   7   8   9   10   11   12   13   14   15   16   17   18   19   20   21   22   23   24   25   26   27   28   29   30   31   32   33   34   35   36   37   38   39   40   41   42   43   44   45   46   47   48   49   50   51   52   55   56   57   58   59   60   61   62   63   64   62   63   64	Employer Identification Number (FEIN) of another entity.	• Generally, no estimated t due a refund or has a bala	ax is due if the estate or trust is ance due of \$500 or less.	12 13
14 15	• Failure to provide the filer's complete FEIN on Form MI-1041ES will result in processing delays.		due on an estate or a trust that the full 12 months preceding the	14 15 16
17	Who Must File Estimated Payments	tax year.		17
18	Fiduciaries of an estate or trust (resident or nonresident),		not required from a decedent's	18
19 20	generally must pay estimated income tax payments if the	estate for any tax year of 2 years after the decedent	ending before the date that is	19 20
21	estate or trust is expected to owe more than \$500 after	Composite Filers	t s death.	21
22	subtracting withholding and credits.		TE) who file a <i>Michigan</i>	22
23	Composite filers are required to pay estimated payments for		ome Tax Return (Form 807)	23 24
25	all participants whose share of annual income tax liability is expected to exceed \$500 after personal exemption and	must pay estimated paymen	nts on behalf of all participants	25
26	credits.		come tax liability is expected	26
28	Fiduciary Filers		sonal exemption and credits. ute the combined quarterly	27 28
29	If the estate or trust owes more than \$500, estimated		participants and report on one	29
30	payments may not have to be made if the estate or trust	. · ·	II-1041ES must be completed	30 31
32	expects the 2022 withholding to be at least:		of the FTE who will claim the	32
33	• 90 percent of the total tax for 2022, OR		e composite return. Estimated	33
34	• 100 percent of the total tax shown on the 2021 return,	composite return.	remitted for participants of a	34
36	OR	^		35 36
37	• 110 percent of the total 2021 tax if the estate's or trust's		filers may pay in full with	37
38	taxable income for 2021 is more than \$150,000. To figure the estate or trust's federal taxable income, see the	1	ril 15, 2022. Fiduciaries and	38
40	instructions for line 23 of the U.S. Form 1041.	_	pay in equal installments due	39 40
41	A financial institution that submits estimated payments		June 15, 2022, September 15,	41
42	through the Federal Tax Deposit System on magnetic	2022 and January 17, 2023.		42
44	tape and acts as a fiduciary for 200 or more trusts must	Generally, all fiduciaries of trusts must report on a		43 44
45	submit Michigan estimated payments on magnetic tape.	<del> </del>	ame year that is being reported	45
46	Detach here and mail with your payment. Do not fold or staple the voucher.			46 47
48				48
49	2022 MICHIGAN MI-1041ES	d Commonito Filoro	Due Date for Calendar Year Filers	49
50	Estimated Income Tax Voucher for Fiduciary and Issued under authority of Public Act 281 of 1967, as amended. See instructions for filing	-		50 51
52	Filer	Filer's Full Federal Employer Identif	fication No. (FEIN)	52
53	Fiduciary Composite			53
54	Estate/Trust and Fiduciary Name, Title and Address or			54 55
56	Composite Filer Name and Address	WRITE PAYMENT		56
57		AMOUNT HERE	\$  00	57
58 50		MAIL TO:	Enclose check payable to "State of Michigan." Write the FEIN of	58 59
60		Michigan Department of Treasury P.O. Box 30774	of Michigan." Write the FEIN of the estate, trust or composite filer and "2022 MI-1041ES" on	60
61		Lansing, MI 48909	filer and "2022 MI-1041ES" on the check. Do not fold or staple.	61
62 63		<u> </u>		62 63
64 64				
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2 3 4 5	1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1	2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 :	2 3 4 5