1 0 0			8 1 2 2 3
4	Michigan Department of Treasury (Rev. 03-22) Draft 3/10/2	022	4
5 6	2023 MI-1041ES, Michigan Estimated Income	e Tax for Fiduciary and Composite Filers	5 6
7	Important Information	An institution acting as fiduciary for more than 49 and less	7
9	Do not use this voucher to make any other payments to	than 200 trusts may make an irrevocable agreement to file	8
10	the State of Michigan.	magnetically.	10
11	• Do not use preprinted vouchers containing the Federal	Exceptions:	11
12	Employer Identification Number (FEIN) of another	• Generally, no estimated tax is due if the estate or trust is due a refund or has a balance due of \$500 or less.	12
13 14	entity.	<ul> <li>There is no estimated tax due on an estate or a trust that</li> </ul>	13 14
15 16	<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 tax year.	15 16
17	Who Must File Estimated Payments	• Estimated payments are not required from a decedent's	17
18 19	Fiduciaries of an estate or trust (resident or nonresident),	estate for any tax year ending before the date that is	18 19
20	generally must pay estimated income tax payments if the	2 years after the decedent's death.	20
21	estate or trust is expected to owe more than \$500 after	Composite Filers	21
22 23	subtracting withholding and credits.	Flow-through entities (FTE) who file a <i>Michigan</i>	22 23
24	Composite filers are required to pay estimated payments for	Composite Individual Income Tax Return (Form 807) must pay estimated payments on behalf of all participants	24
25	all participants whose share of annual income tax liability is expected to exceed \$500 after personal exemption and	whose share of annual income tax liability is expected	25
26	credits.	to exceed \$500 after personal exemption and credits.	26
27 28	Fiduciary Filers	For each quarter, compute the combined quarterly	27 28
29		estimated payment for all participants and report on one	29
30	If the estate or trust owes more than \$500, estimated payments may not have to be made if the estate or trust	Form MI-1041ES. Form MI-1041ES must be completed	30
31	expects the 2023 withholding to be at least:	with the name and FEIN of the FTE who will claim the estimated payments on the composite return. Estimated	31
32 33	• 90 percent of the total tax for 2023, OR	payments should only be remitted for participants of a	32 33
34	• 100 percent of the total tax shown on the 2022 return,	composite return.	34
35	OR	Payment Due Dates	35
36 37	• 110 percent of the total 2022 tax if the estate's or trust's	Fiduciaries and composite filers may pay in full with	36 37
38	taxable income for 2022 is more than \$150,000. To	the first voucher, due April 18, 2023. Fiduciaries and	38
39	figure the estate or trust's federal taxable income, see the	composite filers may also pay in equal installments due	39
40	instructions for line 23 of the U.S. Form 1041.	on or before April 18, 2023, June 15, 2023, September 15,	40
41 42	A financial institution that submits estimated payments	2023 and January 16, 2024.	41 42
43	through the Federal Tax Deposit System on magnetic	Generally, all fiduciaries of trusts must report on a	43
44	tape and acts as a fiduciary for 200 or more trusts must submit Michigan estimated payments on magnetic tape.	calendar year. Report the same year that is being reported for federal estimated payments.	44
45 46	Detach here and mail with your payments		45 46
47	Detach here and man with your paying	ont. Do not rold of stupic the voucher.	46
48	2022 MICHICAN MI 4044EC		48
49	<b>2023 MICHIGAN MI-1041ES Estimated Income Tax Voucher for Fiduciary and</b>	Due Date for Calendar Year Filers	49
50 51	Issued under authority of Public Act 281 of 1967, as amended. See instructions for filing	<u>-</u>	50 51
52	Filer	Filer's Full Federal Employer Identification No. (FEIN)	52
<u>52</u>			53
53	Fiduciary Composite		
53 54			54 55
53 54 55	Estate/Trust and Fiduciary Name, Title and Address or Composite Filer Name and Address	WRITE PAYMENT	55
53 54 55 56 57	Estate/Trust and Fiduciary Name, Title and Address or	WRITE PAYMENT AMOUNT HERE \$ 00	55 56 57
53 54 55 56 57 58	Estate/Trust and Fiduciary Name, Title and Address or	AMOUNT HERE \$ 00	55 56 57 58
53 54 55 56 57 58 59	Estate/Trust and Fiduciary Name, Title and Address or	AMOUNT HERE \$ 00  MAIL TO: Enclose check payable to "State of Michigan." Write the FEIN of	55 56 57 58 59
53 54 55 56 57 58 59 60	Estate/Trust and Fiduciary Name, Title and Address or	MAIL TO: Michigan Department of Treasury P.O. Box 30774  Enclose check payable to "State of Michigan." Write the FEIN of the estate, trust or composite filer and "2023 MI-1041ES" on	55 56 57 58
53 54 55 56 57 58 59 60 61 62	Estate/Trust and Fiduciary Name, Title and Address or	AMOUNT HERE \$ 00  MAIL TO: Enclose check payable to "State of Michigan." Write the FEIN of	55 56 57 58 59 60 61 62
53 54 55 56 57 58 59 60 61	Estate/Trust and Fiduciary Name, Title and Address or	MAIL TO: Michigan Department of Treasury P.O. Box 30774  Enclose check payable to "State of Michigan." Write the FEIN of the estate, trust or composite filer and "2023 MI-1041ES" on	55 56 57 58 59 60 61
53 54 55 56 57 58 59 60 61 62 63 64	Estate/Trust and Fiduciary Name, Title and Address or Composite Filer Name and Address	MAIL TO: Michigan Department of Treasury P.O. Box 30774  Enclose check payable to "State of Michigan." Write the FEIN of the estate, trust or composite filer and "2023 MI-1041ES" on	55 56 57 58 59 60 61 62 63 64