

**2018 MICHIGAN Fiduciary Income Tax Return**

Issued under authority of Public Act 281 of 1967, as amended. Penalty and interest apply for failure to file (see instructions).

Type or print in blue or black ink.

Amended return       Final return

OFFICE USE ONLY		
a.		
b.		

1. For 2018, or taxable year beginning  - 2018, and ending .

**PART 1: NAME AND IDENTIFICATION**

2. Name of Estate or Trust		3. Federal Employer Identification Number (FEIN)	
4. Name, Title of Fiduciary and Address		<b>Estate Information</b>	
		5a. County	
		5b. Probate File No.	
		5c. Date of Death (MM-DD-YYYY)	
6. Residency Status of Estate or Trust		<b>Trust Information</b>	
<input type="checkbox"/> a. Resident Estate <input type="checkbox"/> c. Resident Trust <input type="checkbox"/> b. Nonresident Estate * <input type="checkbox"/> d. Nonresident Trust *		7. Date Trust Was Created (MM-DD-YYYY)	

\* If you check box "b" or box "d," you must complete and include MI-1041 Schedule NR.

**PART 2: INCOME AND ADJUSTMENTS (Include a copy of your U.S. Form 1041 and supporting schedules.)**

8. Federal taxable income of fiduciary (from U.S. Form 1041, line 22 or U.S. Form 990-T) .....	8.		00
9. Federal taxable income of Electing Small Business Trust (from Sec. 641(c) worksheet) .....	9.		00
10. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 42, column C, or Schedule 1, line 40).....	10.		00
11. Capital gain or (loss) adjustment for resident estates or trusts (from MI-1041D, line 21) .....	11.		00
12. Taxable income. Add lines 8 through 11 or enter amount from MI-1041 Schedule NR, line 27 .....	12.		00
13. Tax. Multiply line 12 by 4.25% (0.0425) .....	13.		00

**PART 3: CREDITS AND PAYMENTS**

	Amount		Credit
14. Income tax paid to another state (include copy of return). 14a.	<input type="text"/>	14b.	<input type="text"/>
15. Michigan Historic Preservation Tax Credit..... 15a.	<input type="text"/>	15b.	<input type="text"/>
16. Small Business Investment Tax Credit .....		16.	<input type="text"/>
17. Total nonrefundable credits. Add 14b, 15b, and 16 .....		17.	<input type="text"/>
18. Income tax. Subtract line 17 from line 13. If line 17 is greater than 13, enter "0".....		18.	<input type="text"/>
19. Michigan Historic Preservation Tax Credit (refundable) .....		19.	<input type="text"/>
20. Income tax withheld (include MI-1041 Schedule W) .....		20.	<input type="text"/>
21. Michigan estimated tax and extension payments.....		21.	<input type="text"/>
22. 2017 overpayments credited to 2018 .....		22.	<input type="text"/>
23. <b>2018 AMENDED RETURNS ONLY.</b> Taxpayers completing an original 2018 return should skip to line 24. Enter refund and/or credit forward on the original return as a negative number. Enter amount paid with original return as a positive number (see instructions) .....		23.	<input type="text"/>
24. <b>Total Refundable Credits and Payments.</b> Add lines 19 through 23.....		24.	<input type="text"/>

**PART 4: BALANCE DUE OR REFUND**

25. If line 24 is less than line 18 enter TAX DUE. Include interest <input type="text"/> and penalty <input type="text"/> if applicable..... <b>PAY</b>	25.	<input type="text"/>	<input type="text"/>
26. If line 24 is greater than line 18, enter overpayment .....	26.	<input type="text"/>	<input type="text"/>
27. Amount of line 26 to be credited to your 2019 fiduciary return .....	27.	<input type="text"/>	<input type="text"/>
28. Subtract line 27 from line 26..... <b>REFUND</b>	28.	<input type="text"/>	<input type="text"/>

Federal Employer Identification Number (FEIN)
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**SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS**

**Additions**

29. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions.....	29.		00
30. Taxes imposed on or measured by income deducted on U.S. Form 1041.....	30.		00
31. Expenses included in U.S. Form 1041 attributable to income from sources outside of Michigan...	31.		00
32. Expenses and interest incurred in production of income from U.S. government obligations on U.S. Form 1041.....	32.		00
33. Other (Include supporting documentation) Describe: _____	33.		00
<b>34. Total additions.</b> Add lines 29 through 33.....	<b>34.</b>		<b>00</b>

**Subtractions**

35. Income from U.S. government bonds and other obligations to the extent included in federal taxable income.....	35.		00
36. Income attributable to another state. Explain type and source: _____	36.		00
37. Expenses related to obligations of other states not deducted on U.S. Form 1041.....	37.		00
38. Other (Include supporting documentation) Describe: _____	38.		00
<b>39. Total Subtractions.</b> Add lines 35 through 38.....	<b>39.</b>		<b>00</b>
<b>40. Net Michigan Adjustment.</b> Subtract line 39 from line 34. If no distribution to beneficiaries, carry this amount to line 10. Otherwise, complete Schedules 2 and 3.....	<b>40.</b>		<b>00</b>

**EXPLANATION OF CHANGES. If filing an amended return, complete this section.**

41. Explain changes to income, deductions and credits. Show computations in detail and include a copy of the amended U.S. Form 1041 and all supporting schedules.
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**SIGNATURES AND DECLARATIONS**

<i>I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.</i>		<i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i>
Signature of Fiduciary or Officer Representing Fiduciary	Date	Preparer's PTIN, FEIN or SSN
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Name (print or type)
<b>This return is due April 15, 2019, or on the 15th day of the fourth month after the close of the tax year.</b>		Preparer's Business Name, Address and Telephone Number
<b>WITHOUT PAYMENT:</b> Mail return to: <b>Michigan Department of Treasury</b> <b>P.O. Box 30058</b> <b>Lansing, MI 48909</b>		<b>WITH PAYMENT:</b> Pay amount on line 25. Mail check and return to: <b>Michigan Department of Treasury</b> <b>Department 781041</b> <b>P.O. Box 78000</b> <b>Detroit, MI 48278</b>

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2018 MI-1041" on the front of the check.

Federal Employer Identification Number (FEIN)
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**SCHEDULE 2: BENEFICIARY IDENTIFICATION**

Complete for each beneficiary if any income is distributed.

<b>A</b> Name and Residency Status R= Resident NR= Nonresident		<b>B</b> Address (Number, Street, Apt. #, City, State, ZIP Code)	<b>C</b> Social Security number or FEIN	
Example:	Joseph Smith	R	123 Main Street, Anywhere, MI 12345	111-11-1111
a.				
b.				
c.				
d.				

**SCHEDULE 3: ALLOCATION OF NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS**

Beneficiary Identification from Schedule 2	<b>A</b> Federal Distributable Net Income			<b>B</b> Percentage of Amount in Column A		<b>C</b> Allocation of Net Michigan Adjustment (Multiply amount on line 40 by percentage in Column B.)
	Type of Income (Dividend, Interest, Rent, etc.)	Location (City, State)	Amount		%	
a.					%	
b.					%	
c.					%	
d.					%	
42. Fiduciary's Share					%	
43. Total				100	%	

**SCHEDULE 4: CAPITAL GAIN OR (LOSS) DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED**

Schedule 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan Adjustments of Capital Gains and Losses (Form MI-1041D) was filed.

Beneficiary Identification from Schedule 2	<b>A</b> Federal Gain or (Loss)	<b>B</b> Michigan Gain or (Loss)
a.		
b.		
c.		
d.		
44. Total		