

2000 MI-1041

MICHIGAN FIDUCIARY INCOME TAX RETURN

a.	b.	c.
d.		
e.		

Check appropriate box.

- This is an original return
 This is an amended return

This form is issued under authority of P.A. 281 of 1967. Filing is mandatory. Penalty and interest apply for failure to file (see instructions).

▶ 1. For 2000, or taxable year beginning _____, 2000 and ending _____, _____.

PART 1 IDENTIFICATION (Please type or print)	
▶ 2. Name of Estate or Trust	▶ 4. Federal Employer Identification Number (FEIN)
▶ 3. Name, Address and Title of Fiduciary	Estate Information
	5a. County
	5b. Probate File No.
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6b. Nonresident Estate <input type="checkbox"/> 6c. Resident Trust <input type="checkbox"/> 6d. Nonresident Trust	Trust Information
	7. Date Trust Was Created

PART 2 INCOME AND ADJUSTMENTS	
8. Federal taxable income of fiduciary (from U.S. 1041, line 22)	8. _____ .00
8a. Federal taxable income of ESBT (from Sec. 641(d) worksheet)	8a. _____ .00
8b. Total. Add lines 8 and 8a	8b. _____ .00
Please attach a copy of your U.S. 1041 and supporting schedules	
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 44, column D, or Schedule 1, line 41)	9. _____ .00
10. Total. Combine lines 8b and 9	10. _____ .00
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D)	11. _____ .00
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 75	12. _____ .00
13. Tax. Multiply line 12 by 4.2% (.042)	13. _____ .00

PART 3 CREDITS AND PAYMENTS	
	Amount Credit
14. Income tax paid to Michigan cities	14a. _____ .00 14b. _____ .00
15. Public Contributions	15a. _____ .00 15b. _____ .00
16. Community Foundations. Enter code, see pg. 8. <input type="text"/>	16a. _____ .00 16b. _____ .00
17. Homeless/Food Bank Cash Contributions	17a. _____ .00 17b. _____ .00
18. Income tax paid to another state (attach copy of return)	18a. _____ .00 18b. _____ .00
19. Michigan Historic Preservation Credit	19a. _____ .00 19b. _____ .00
20. Total nonrefundable credits (add 14b, 15b, 16b, 17b, 18b and 19b)	20. _____ .00
21. Income tax. Subtract line 20 from line 13	21. _____ .00
22. Income tax withheld (attach state copy of W-2)	22. _____ .00
23. Michigan estimated tax and extension payments	23. _____ .00
24. 1999 overpayments credited to 2000	24. _____ .00
25. Add lines 22, 23 and 24	25. _____ .00

PART 4 BALANCE DUE OR REFUND	
26. If line 25 is less than line 21, enter TAX DUE. Check if MI-2210 is attached. a. <input type="checkbox"/>	
Include interest _____ and penalty _____ if applicable (see inst., p. 5)	▶ 26. _____ .00
27. If line 25 is greater than line 21, enter overpayment	27. _____ .00
28. Amount of line 27 to be credited to your 2001 ESTIMATED TAX	▶ 28. _____ .00
29. Subtract line 28 from line 27. This is your REFUND	▶ 29. _____ .00

SCHEDULE 1 NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES AND TRUSTS

Additions

30. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions	30.	_____	.00
31. Taxes imposed on or measured by income deducted on U.S. 1041	31.	_____	.00
32. Expenses included in U.S. 1041 attributable to income from sources outside of Michigan	32.	_____	.00
33. Expenses and interest incurred in production of income from U.S. government obligations on U.S. 1041	33.	_____	.00
34. Other (attach schedule)	34.	_____	.00
35. Total additions. Add lines 30 through 34	35.	_____	.00

Subtractions

36. Income from U.S. government bonds and other obligations to the extent included in federal taxable income	36.	_____	.00
37. Income attributable to another state. Explain type and source: _____ _____	37.	_____	.00
38. Expenses related to obligations of other states not deducted on U.S. 1041	38.	_____	.00
39. Other (attach schedule)	39.	_____	.00
40. Total subtractions. Add lines 36 through 39	40.	_____	.00
41. Net Michigan adjustment. Subtract line 40 from line 35 and enter here	41.	_____	.00

If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.
Otherwise complete Schedules 2 and 3.

SCHEDULE 2 NAME AND ADDRESSES OF BENEFICIARIES. Complete if any income is distributed.

Name of each beneficiary.	Address of each beneficiary. If mailing address differs from home address, give both.	Social Security number of each beneficiary.
42a		
42b		
42c		
42d		

SIGNATURES AND DECLARATIONS

<p><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></p> <p><input type="checkbox"/> <i>I authorize Treasury to discuss this claim and attachments with the preparer.</i> <input type="checkbox"/> <i>Do not discuss this claim with the preparer.</i></p>		<p><i>I declare, under penalty of perjury, that this return is based on all information of which I have knowledge.</i></p> <p>Preparer's Name, Address, PTIN and/or FEIN.</p>
Signature of Fiduciary or Officer Representing Fiduciary	Date	

This return is due April 16, 2001 or on the 15th day of the fourth month after the close of your tax year.

Mailing: Make check payable to "State of Michigan." Write the estate's or trust's FEIN and "2000 MI-1041" on the front of the check. Mail return with payment (if applicable) to: Michigan Department of Treasury, Lansing, Michigan 48922.

EXPLANATION of CHANGES (If you checked the amended box on the front, please complete this section)

Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the amended U.S. 1041 and all supporting schedules.

SCHEDULE 3 BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR RESIDENT ESTATES OR TRUSTS

Column A Beneficiary Identification from Schedule 2	Column B Federal Distributable Net Income		Column C Percent of Column B	Column D Allocation of Net Michigan Adjustment (Multiply amount on line 41 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, Etc.; Location of Property, Etc.)	Amount		
43. Beneficiaries ()			%	
()			%	
()			%	
()			%	
44. Fiduciary's Share			%	
45. Total			100%	

Schedule 4 on page 4 must be completed for nonresident estates and trusts.

Schedule 5 on page 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.

Continued on page 4.

SCHEDULE 4 COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS

Income Allocation: Attach all applicable federal schedules (see instructions on page 7).	Column A Total	Column B Michigan	Column C Non-Michigan
Income (from U.S. 1041)			
46. Interest income	46.		
47. Dividends	47.		
48. Business income/loss	48.		
49. Capital gain/loss (complete form MI-1041D)	49.		
50. Rents, royalties, partnerships, other estates and trusts, etc.	50.		
51. Farm income/loss	51.		
52. Ordinary gain/loss from U.S. 4797 (see instructions)	52.		
53. Other income (state nature of income)	53.		
54. Total income (add lines 46 through 53)	54.		
Deductions (from U.S. 1041)			
55. Interest	55.		
56. Taxes	56.		
57. Fiduciary fees	57.		
58. Charitable deduction	58.		
59. Attorney, accountant, and return preparer fees	59.		
60. a. Other deductions NOT subject to 2% floor	60a.		
b. Allowable misc. itemized deductions subject to 2% floor	60b.		
61. Total (add lines 55 through 60b)	61.		
62. Adjusted total income/loss (subtract line 61 from 54)	62.		
63. Income distribution deduction	63.		
64. Estate tax deduction (including certain generation-skipping taxes)	64.		
65. Exemption	65.		
66. Total deductions (add lines 63 through 65)	66.		
67. Total income of fiduciary (subtract line 66 from line 62)	67.		
68. If line 49 is a loss, enter amounts here as positive figures	68.		
69. If line 49 is a gain, enter amounts here as negative figures	69.		
70. Income of fiduciary excluding capital gain/loss Combine lines 67 through 69	70.		
71. Michigan income (excluding capital gains and losses) from line 70, column B	71.		.00
72. Taxes imposed on or measured by Michigan income deducted on U.S. 1041	72.		.00
73. Total (add lines 71 and 72)	73.		.00
74. Fiduciary's share of Michigan gain/loss from MI-1041D (see instructions)	74.		.00
75. Income taxable to fiduciary. Combine lines 73 and 74. Enter here and on page 1, line 12	75.		.00

SCHEDULE 5 CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Column A Beneficiary Identification from Schedule 2	Column B Federal Gain or Loss	Column C Michigan Gain or Loss
76. Beneficiaries		
()		
()		
()		
()		
77. Total		