

1998 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 1998, or taxable year beginning _____, 1998, ending _____ 19 _____.

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.
	5c. Date of Death
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 43, column D, or Schedule 1, line 40)	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 74	12. _____ .00
13. Tax. Multiply line 12 by 4.4% (.044)	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. Total nonrefundable credits (add 14b, 15b, 16b, 17b and 18b)	19. _____ .00
20. Income tax. Subtract line 19 from line 13	20. _____ .00
21. Income tax withheld (attach state copy of W-2)	21. _____ .00
22. Michigan estimated tax and extension payments	22. _____ .00
23. 1997 overpayments credited to 1998	23. _____ .00
24. Add lines 21, 22 and 23	24. _____ .00

PART 4 BALANCE DUE OR REFUND	
25. If line 24 is less than line 20, enter TAX DUE. Check if MI-2210 is attached. a. <input type="checkbox"/>	
Include interest _____ and penalty _____ if applicable (see inst., p. 5)	▶ 25. _____ .00
26. If line 24 is greater than line 20, enter overpayment	26. _____ .00
27. Amount of line 26 to be credited to your 1999 ESTIMATED TAX	▶ 27. _____ .00
28. Subtract line 27 from line 26. This is your REFUND	▶ 28. _____ .00

SCHEDULE 1 NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES AND 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. 1041	30. _____	.00
31. Expenses included in U.S. 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. 1041	32. _____	.00
33. Other (attach schedule)	33. _____	.00
34. Total additions. Add lines 29 through 33	34. _____	.00

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. 1041	37. _____	.00
38. Other (attach schedule)	38. _____	.00
39. Total subtractions. Add lines 35 through 38	39. _____	.00
40. Net Michigan adjustment. Subtract line 39 from line 34 and enter here	40. _____	.00

If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.
Otherwise complete Schedule 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.
41a		
41b		
41c		
41d		

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 Signature, Address, Phone and ID No.</p>
<p>Signature of Fiduciary or Officer Representing Fiduciary</p>	<p>Date</p>	

This return is due April 15, 1999 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 "1998 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 40 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, Etc.; Location of Property, Etc.)	Amount		
42. Beneficiaries ()			%	
()			%	
()			%	
()			%	
43. Fiduciary's Share			%	
44. 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 NON-RESIDENT 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)			
45. Interest income 45.			
46. Dividends 46.			
47. Business income/loss 47.			
48. Capital gain/loss (complete form MI-1041D) 48.			
49. Rents, royalties, partnerships, other estates and trusts, etc. 49.			
50. Farm income/loss 50.			
51. Ordinary gain/loss from U.S. 4797 (see instructions) 51.			
52. Other income (state nature of income) 52.			
53. Total income (add lines 45 through 52) 53.			
Deductions (from U.S. 1041)			
54. Interest 54.			
55. Taxes 55.			
56. Fiduciary fees 56.			
57. Charitable deduction 57.			
58. Attorney, accountant, and return preparer fees 58.			
59. a. Other deductions NOT subject to 2% floor 59a.			
b. Allowable misc. itemized deductions subject to 2% floor 59b.			
60. Total (add lines 54 through 59b) 60.			
61. Adjusted total income/loss (subtract line 60 from 53) 61.			
62. Income distribution deduction 62.			
63. Estate tax deduction (including certain generation-skipping taxes) 63.			
64. Exemption 64.			
65. Total deductions (add lines 62 through 64) 65.			
66. Total income of fiduciary (subtract line 65 from line 61) 66.			
67. If line 48 is a loss, enter amounts here as positive figures 67.			
68. If line 48 is a gain, enter amounts here as negative figures 68.			
69. Income of fiduciary excluding capital gain/loss Combine lines 66 through 68 69.			
70. Michigan income (excluding capital gains and losses) from line 69, column B 70.			.00
71. Taxes imposed on or measured by Michigan income deducted on U.S. 1041 71.			.00
72. Total (add lines 70 and 71) 72.			.00
73. Fiduciary's share of Michigan gain/loss from MI-1041D (see instructions) 73.			.00
74. Income taxable to fiduciary. Combine lines 72 and 73. Enter here and on page 1, line 12 74.			.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
75. Beneficiaries ()		
()		
()		
()		
76. Total		