

2008 MICHIGAN Fiduciary Income Tax Return

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

Type or print in blue or black ink.

- Check appropriate box(es): This is an original return
 This is an amended return
 This is the final return

OFFICE USE ONLY		
a.		
b.		

▶ 1. For 2008, or taxable year beginning , 2008 and ending .
MM-DD-YYYY MM-DD-YYYY

PART 1: NAME AND IDENTIFICATION

▶ 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 (MM-DD-YYYY)	
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6c. Resident Trust		Trust Information	
<input type="checkbox"/> 6b. Nonresident Estate <input type="checkbox"/> 6d. Nonresident Trust		7. Date Trust Was Created (MM-DD-YYYY)	

PART 2: INCOME AND ADJUSTMENTS

8. Federal taxable income of fiduciary (from U.S. Form 1041, line 22 or U.S. Form 990-T, line 34).....	8.	<input type="text"/>	<input type="text"/>
8a. Federal taxable income of ESBT (from Sec. 641(c) worksheet)	8a.	<input type="text"/>	<input type="text"/>
8b. Total. Add lines 8 and 8a	8b.	<input type="text"/>	<input type="text"/>
Attach a copy of your U.S. Form 1041 and supporting schedules.			
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 47, column D, or Schedule 1, line 43).....	9.	<input type="text"/>	<input type="text"/>
10. Total. Combine lines 8b and 9	10.	<input type="text"/>	<input type="text"/>
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D).....	11.	<input type="text"/>	<input type="text"/>
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 78.....	12.	<input type="text"/>	<input type="text"/>
13. Tax. Multiply line 12 by 4.35% (0.0435).....	13.	<input type="text"/>	<input type="text"/>

PART 3: CREDITS AND PAYMENTS

	Amount	Credit
14. Income tax paid to Michigan cities.....	14a. <input type="text"/>	14b. <input type="text"/>
15. Public Contributions.....	15a. <input type="text"/>	15b. <input type="text"/>
16. Community Foundations. Enter code, see p. 16 <input type="text"/>	16a. <input type="text"/>	16b. <input type="text"/>
17. Homeless/Food Bank Cash Contributions.....	17a. <input type="text"/>	17b. <input type="text"/>
18. Income tax paid to another state (attach copy of return).....	18a. <input type="text"/>	18b. <input type="text"/>
19. Michigan Historic Preservation Tax Credit.....	19a. <input type="text"/>	19b. <input type="text"/>
20. Vehicle Donation Credit. Enter code, see p. 5.. <input type="text"/>	20a. <input type="text"/>	20b. <input type="text"/>
21. Individual or Family Development Account Credit.....		21b. <input type="text"/>
22. Total nonrefundable credits. Add 14b, 15b, 16b, 17b, 18b, 19b, 20b, 21b.....		22. <input type="text"/>
23. Income tax. Subtract line 22 from line 13 (zero or greater).....		23. <input type="text"/>
24. Income tax withheld (attach state copy of W-2).....	24. <input type="text"/>	<input type="text"/>
25. Michigan estimated tax and extension payments.....	25. <input type="text"/>	<input type="text"/>
26. 2007 overpayments credited to 2008	26. <input type="text"/>	<input type="text"/>
27. Add lines 24, 25 and 26.....		27. <input type="text"/>

PART 4: BALANCE DUE OR REFUND

28. If line 27 is less than line 23 enter TAX DUE. a. <input type="checkbox"/> Check if MI-2210 is attached. Include interest <input type="text"/> and penalty <input type="text"/> if applicable (see inst., p. 5).....	▶ 28.	<input type="text"/>	<input type="text"/>
29. If line 27 is greater than line 23, enter overpayment	29.	<input type="text"/>	<input type="text"/>
30. Amount of line 29 to be credited to your 2009 ESTIMATED TAX.....	▶ 30.	<input type="text"/>	<input type="text"/>
31. Subtract line 30 from line 29. This is your REFUND	▶ 31.	<input type="text"/>	<input type="text"/>

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Additions

32. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions	32.		00
33. Taxes imposed on or measured by income deducted on U.S. Form 1041...	33.		00
34. Expenses included in U.S. Form 1041 attributable to income from sources outside of Michigan.....	34.		00
35. Expenses and interest incurred in production of income from U.S. government obligations on U.S. Form 1041	35.		00
36. Other (attach schedule)	36.		00
37. Total additions. Add lines 32 through 36.....	37.		00

Subtractions

38. Income from U.S. government bonds and other obligations to the extent included in federal taxable income	38.		00
39. Income attributable to another state. Explain type and source: _____	39.		00
40. Expenses related to obligations of other states not deducted on U.S. Form 1041	40.		00
41. Other (attach schedule)	41.		00
42. Total subtractions. Add lines 38 through 41.....	42.		00
43. Net Michigan adjustment. Subtract line 42 from line 37 and enter here..... If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9. Otherwise complete Schedules 2 and 3.	43.		00

SCHEDULE 2: NAMES 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 or FEIN of each beneficiary
44a.		
44b.		
44c.		
44d.		

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 Name, Address, PTIN and/or FEIN
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		

This return is due April 15, 2009, or on the 15th day of the fourth month after the close of your tax year.

WITHOUT PAYMENT: Mail return to:

**Michigan Department of Treasury
P.O. Box 30058
Lansing, MI 48909**

WITH PAYMENT: Pay amount on line 28. Mail check and return to:

**Michigan Department of Treasury
Department 781041
P.O. Box 78000
Detroit, MI 48278-1041**

Make check payable to **"State of Michigan"** and **write the estate's or trust's FEIN** and **"2008 MI-1041"** on the front of the check.

EXPLANATION of CHANGES (If you are amending your return, complete this section)

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

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

A Beneficiary Identification from Schedule 2	B Federal Distributable Net Income		C Percent of Column B	D Allocation of Net Michigan Adjustment (Multiply amount on line 43 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount		
46. Beneficiaries			%	
a.			%	
b.			%	
c.			%	
d.			%	
47. Fiduciary's Share			%	
48. Total			100 %	

Schedule 4 on page 4 must be completed for nonresident estates or 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.

