

2009 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 2009, or taxable year beginning [] - 2009, and ending []

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust
3. Name, Address and Title of Fiduciary
4. Federal Employer Identification Number (FEIN)
Estate Information
5a. County
5b. Probate File No.
5c. Date of Death (MM-DD-YYYY)
Trust Information
6. FILING STATUS
6a. Resident Estate
6b. Nonresident Estate
6c. Resident Trust
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. [] 00
8a. Federal taxable income of ESBT (from Sec. 641(c) worksheet) 8a. [] 00
8b. Total. Add lines 8 and 8a 8b. [] 00
Attach a copy of your U.S. Form 1041 and supporting schedules.
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 49, column D, or Schedule 1, line 45) 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 80..... 12. [] 00
13. Tax. Multiply line 12 by 4.35% (0.0435)..... 13. [] 00

PART 3: CREDITS AND PAYMENTS

- 14. City Income Tax Credit 14a. [] 00 14b. [] 00
15. Public Contribution Credit..... 15a. [] 00 15b. [] 00
16. Community Foundations. Enter code from p.16 [] 16a. [] 00 16b. [] 00
17. Homeless Shelter/Food Bank Credit 17a. [] 00 17b. [] 00
18. Income tax paid to another state (attach copy of return) 18a. [] 00 18b. [] 00
19. Michigan Historic Preservation Tax Credit..... 19a. [] 00 19b. [] 00
20. Vehicle Donation Credit. Enter code, see p. 5 [] 20a. [] 00 20b. [] 00
21. Individual or Family Development Account Credit..... 21b. [] 00
22. Energy Cost Recovery Surcharge Credit 22b. [] 00
23. Total nonrefundable credits. Add 14b, 15b, 16b, 17b, 18b, 19b, 20b, 21b, 22b 23. [] 00
24. Income tax. Subtract line 23 from line 13 (zero or greater) 24. [] 00
25. Michigan Historic Preservation Tax Credit (refundable) 25. [] 00
26. Income tax withheld (attach state copy of W-2)..... 26. [] 00
27. Michigan estimated tax and extension payments..... 27. [] 00
28. 2008 overpayments credited to 2009 28. [] 00
29. Add lines 25, 26, 27, and 28..... 29. [] 00

PART 4: BALANCE DUE OR REFUND

- 30. If line 29 is less than line 24 enter TAX DUE. a. [] Check if MI-2210 is attached.
Include interest [] and penalty [] if applicable (see inst., p. 5)..... 30. [] 00
31. If line 29 is greater than line 24, enter overpayment 31. [] 00
32. Amount of line 31 to be credited to your 2010 ESTIMATED TAX..... 32. [] 00
33. Subtract line 32 from line 31. This is your REFUND 33. [] 00

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Additions

34. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions.....	34.		00
35. Taxes imposed on or measured by income deducted on U.S. Form 1041...	35.		00
36. Expenses included in U.S. Form 1041 attributable to income from sources outside of Michigan.....	36.		00
37. Expenses and interest incurred in production of income from U.S. government obligations on U.S. Form 1041.....	37.		00
38. Other (attach schedule).....	38.		00
39. Total additions. Add lines 34 through 38.....	39.		00

Subtractions

40. Income from U.S. government bonds and other obligations to the extent included in federal taxable income.....	40.		00
41. Income attributable to another state. Explain type and source: _____	41.		00
42. Expenses related to obligations of other states not deducted on U.S. Form 1041.....	42.		00
43. Other (attach schedule).....	43.		00
44. Total subtractions. Add lines 40 through 43.....	44.		00
45. Net Michigan adjustment. Subtract line 44 from line 39 and enter here..... If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9. Otherwise complete Schedules 2 and 3.	45.		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
46a.		
46b.		
46c.		
46d.		

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, 2010, 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 30. 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 **"2009 MI-1041"** on the front of the check.

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

47. 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 45 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount		
48. Beneficiaries			%	
a.			%	
b.			%	
c.			%	
d.			%	
49. Fiduciary's Share			%	
50. Total			100 %	

