

**2017 MICHIGAN Fiduciary Withholding Tax Schedule**

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

**INSTRUCTIONS:** If Michigan fiduciary income tax was withheld in 2017, including flow-through withholding (FTW), complete a *Fiduciary Withholding Tax Schedule* (Form MI-1041 Schedule W) to claim the withholding on the *Fiduciary Income Tax Return* (MI-1041, line 20). **Include the completed MI-1041 Schedule W and all supporting withholding documents with Form MI-1041.** If additional space is needed, include another MI-1041 Schedule W.

|                            |   |
|----------------------------|---|
| 1. Name of Estate or Trust | 2. Federal Employer Identification No. (FEIN) |
|----------------------------|---|

**TABLE 1: MICHIGAN TAX WITHHOLDING**

| A<br>Payer's Federal Identification No.<br>(Example: 38-1234567)             | B<br>Payer's Name and Address<br>(Number, Street, Apt. #, City, State, ZIP Code) | C<br>If FTW,<br>check box | D<br>Michigan Income<br>Tax Withheld |
|--|--|---------------------------|--------------------------------------|
|  |  | <input type="checkbox"/>  | 00                                   |
| <b>3. TOTAL.</b> Add column D. Enter here and carry to MI-1041, line 20..... |  |                           | <b>3.</b> 00                         |

**Instructions for MI-1041 Schedule W, Fiduciary Withholding Tax Schedule**

MI-1041 Schedule W is designed to report Michigan fiduciary income tax withholding. If withholding is claimed and the MI-1041 Schedule W and supporting withholding documents are not provided, the processing of the return may be delayed.

**Completing the Withholding Tables**

Complete the withholding information from W-2s, 1099s and federal *K-1* forms, and any other documents that report Michigan tax withheld. Fill in boxes A, B, C (if applicable) and D. Then enter the total of column D on line 3. If additional space is needed, include another copy of the MI-1041 Schedule W.

Withholding on income of a trust or estate should be claimed by the trust or estate and cannot be claimed by a beneficiary. Fiduciaries may provide a Form MI W-4P to notify pension administrators of the correct amount of Michigan income tax, if any, to withhold from pension or annuity distributions to the trust or estate.

**Flow-Through Withholding**

The *Michigan Annual Flow-Through Reconciliation Return* (Form 4918) must be filed before any Michigan withholding can be claimed. Do not include withholding previously refunded on Form 4918. Go to [www.michigan.gov/ftw](http://www.michigan.gov/ftw) for information about flow-through withholding.