

2023 MICHIGAN Fiduciary Income Tax Return

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

Type or print in blue or black ink.

Amended return Final return

OFFICE USE ONLY table with rows a and b

1. For 2023, or taxable year beginning [MM-DD-2023], and ending [MM-DD-YYYY]

PART 1: NAME AND IDENTIFICATION

Form with sections: 2. Name of Estate or Trust, 3. Federal Employer Identification Number (FEIN), 4a-4f. Address and City/State/ZIP, 5a-5c. County, Probate File No., Date of Death, 6. Residency Status of Estate or Trust, 7. Date Trust Was Created

PART 2: INCOME AND ADJUSTMENTS (Include a copy of your U.S. Form 1041 and supporting schedules.)

Table with 8 rows for income and adjustments, including Federal taxable income, Michigan net adjustments, capital gain, taxable income, and tax calculation.

PART 3: CREDITS AND PAYMENTS

Table with 14 rows for credits and payments, including income tax paid to another state, Michigan Historic Preservation Tax Credit, and 2023 amended returns.

PART 4: TAX DUE OR REFUND

Table with 4 rows for tax due or refund, including calculation of tax due, overpayment, and final refund.

Federal Employer Identification Number (FEIN)

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Additions

29. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions.....	29.		00
30. Deduction for taxes imposed on or measured by income taken on U.S. Form 1041 and allocated share of tax paid by an electing flow-through entity (see instructions).....	30.		00
31. Expenses included on U.S. Form 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. Form 1041	32.		00
33. Other (Include supporting documentation) Describe: _____	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. Form 1041	37.		00
38. Other (Include supporting documentation) Describe: _____	38.		00
39. Total Subtractions. Add lines 35 through 38	39.		00
40. Net Michigan Adjustment. Subtract line 39 from line 34. If no distribution to beneficiaries, carry this amount to line 10. Otherwise, complete Schedules 2 and 3	40.		00

EXPLANATION OF CHANGES. If filing an amended return, complete this section.

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

SIGNATURES AND DECLARATIONS

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 declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Signature of Fiduciary or Officer Representing Fiduciary	Date	Preparer's PTIN, FEIN or SSN	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Name (print or type)	
This return is due April 15, 2024, or on the 15th day of the fourth month after the close of the tax year. WITHOUT PAYMENT: Mail return to: Michigan Department of Treasury P.O. Box 30058 Lansing, MI 48909		Preparer's Signature	
		Preparer's Business Name, Address and Telephone Number	
WITH PAYMENT: Pay amount on line 25. Mail check and return to: Michigan Department of Treasury Department 781041 P.O. Box 78000 Detroit, MI 48278			

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2023 MI-1041" on the front of the check.

Federal Employer Identification Number (FEIN)

Instructions: Complete Schedules 2, 3 and 4 as applicable. If additional space is needed, complete the *Michigan Fiduciary Income Tax Information Continuation Schedule* (Form 5680).

SCHEDULE 2: BENEFICIARY IDENTIFICATION

A Name and Residency Status R= Resident NR= Nonresident		B Address (Number, Street, Apt. #, City, State, ZIP Code)	C Social Security number or FEIN
Example:	Joseph Smith	R	123 Main Street, Anywhere, MI 12345
a.			
b.			
c.			
d.			

SCHEDULE 3: ALLOCATION OF NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Complete Schedule 3 only if adjustments were entered on Schedule 1.

Beneficiary Identification from Schedule 2	A Federal Distributable Net Income			B Percentage of Amount in Column A		C Allocation of Net Michigan Adjustment (Multiply amount on line 40 by percentage in Column B.)
	Type of Income (Dividend, Interest, Rent, etc.)	Location (City, State)	Amount		%	
a.					%	
b.					%	
c.					%	
d.					%	
42. Fiduciary's Share.....					%	
43. Total. Include amounts from Form 5680 (if applicable).....				100	%	

SCHEDULE 4: CAPITAL GAIN OR (LOSS) DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Schedule 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.

Beneficiary Identification from Schedule 2	A Federal Gain or (Loss)	B Michigan Gain or (Loss)
a.		
b.		
c.		
d.		
44. Total. Include amounts from Form 5680 (if applicable)		