

2025 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		
a.		
b.		

1. For 2025, or taxable year beginning - 2025, and ending .

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust				3. Federal Employer Identification Number (FEIN)	
4a. Name of Fiduciary		4b. Title of Fiduciary		Estate Information	
4c. Address of Fiduciary (Number, Street, or P.O. Box)				5a. County	
4d. City or Town				4e. State	4f. ZIP/Postal Code
				4g. Country Code	5b. Probate File No.
6. Residency Status of Estate or Trust				Trust Information	
<input type="checkbox"/> a. Resident Estate		<input type="checkbox"/> c. Resident Trust		7. Date Trust Was Created (MM-DD-YYYY)	
<input type="checkbox"/> b. Nonresident Estate *		<input type="checkbox"/> d. Nonresident Trust *			

* If you check box "b" or box "d," you must complete and include MI-1041 Schedule NR.

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

8. Federal taxable income of fiduciary (from U.S. Form 1041 or U.S. Form 990-T).....	8.		00
9. Federal taxable income of Electing Small Business Trust (see instructions)	9.		00
10. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 42, column C, or Schedule 1, line 40).....	10.		00
11. Capital gain or (loss) adjustment for resident estates or trusts (from MI-1041D, line 21)	11.		00
12. Taxable income. Combine lines 8 through 11 or enter amount from MI-1041 Schedule NR, line 28.	12.		00
13. Tax. Multiply line 12 by 4.25% (0.0425). If line 12 is a negative number, enter "0" on line 13 ...	13.		00

PART 3: CREDITS AND PAYMENTS

	Amount		Credit
14. Income tax paid to another state (include copy of return). 14a.	<input type="text" value="00"/>	14b.	<input type="text" value="00"/>
15. Michigan Historic Preservation Tax Credit..... 15a.	<input type="text" value="00"/>	15b.	<input type="text" value="00"/>
16. Total nonrefundable credits. Add 14b and 15b		16.	<input type="text" value="00"/>
17. Income tax. Subtract line 16 from line 13. If line 16 is greater than 13, enter "0".....		17.	<input type="text" value="00"/>
18. Michigan Historic Preservation Tax Credit (refundable)		18.	<input type="text" value="00"/>
19. Credit for allocated share of tax paid by an electing flow-through entity (see instructions).....		19.	<input type="text" value="00"/>
20. Income tax withheld (include MI-1041 Schedule W)		20.	<input type="text" value="00"/>
21. Michigan estimated tax and extension payments.....		21.	<input type="text" value="00"/>
22. 2024 overpayments credited to 2025		22.	<input type="text" value="00"/>
23. 2025 AMENDED RETURNS ONLY. Taxpayers completing an original 2025 return should skip to line 24. Enter refund and/or credit forward on the original return as a negative number. Enter amount paid with the original return as a positive number, or "0" if applicable (see instructions)		23.	<input type="text" value="00"/>
24. Total Refundable Credits and Payments. Add lines 18 through 23		24.	<input type="text" value="00"/>

PART 4: TAX DUE OR REFUND

25. If line 24 is less than line 17 enter TAX DUE. Include interest <input type="text"/> and penalty <input type="text"/> if applicable..... PAY	25.	<input type="text"/>	<input type="text" value="00"/>
26. If line 24 is greater than line 17, enter overpayment	26.	<input type="text"/>	<input type="text" value="00"/>
27. Amount of line 26 to be credited to your 2026 fiduciary return	27.	<input type="text"/>	<input type="text" value="00"/>
28. Subtract line 27 from line 26..... REFUND	28.	<input type="text"/>	<input type="text" value="00"/>

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.

DIRECT DEPOSIT

Deposit your refund directly to your financial institution! See instructions and complete a, b, and c.

a. Routing Transit Number	b. Account Number	c. Type of Account
		1. <input type="checkbox"/> Checking 2. <input type="checkbox"/> Savings

Fiduciary Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer Certification. 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)	
<p>This return is due April 15, 2026, or on the 15th day of the fourth month after the close of the tax year.</p> <p>WITHOUT PAYMENT: Mail return to: Michigan Department of Treasury P.O. Box 30058 Lansing, MI 48909</p> <p>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</p>		Preparer's Signature	
		Preparer's Business Name, Address and Telephone Number	

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2025 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/Postal Code, Country Code)	C Social Security number or FEIN	
Example:	Joseph Smith	R	123 Main Street, Anywhere, MI 12345	111-11-1111
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			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)		