2026 MI-1041ES, Michigan Estimated Income Tax for Fiduciary and Composite Filers

Important Information

- Do not use this voucher to make any other payments to the State of Michigan.

- Do not use preprinted vouchers containing the Federal Employer Identification Number (FEIN) of another entity.

- **Failure to provide the filer's complete FEIN on Form MI-1041ES will result in processing delays.**

Who Must File Estimated Payments

Fiduciaries of an estate or trust (resident or nonresident), generally must pay estimated income tax payments if the estate or trust is expected to owe more than $500 after subtracting withholding and credits.

Composite filers are required to pay estimated payments for all participants whose share of annual income tax liability is expected to exceed $500 after personal exemption and credits.

Fiduciary Filers

If the estate or trust owes more than $500, estimated payments may not have to be made if the estate or trust expects the 2026 withholding to be at least:

- 90 percent of the total tax for 2026, OR

- 100 percent of the total tax shown on the 2025 return, OR

- 110 percent of the total 2025 tax if the estate's or trust's taxable income for 2025 is more than $150,000. To figure the estate or trust's federal taxable income, see the instructions for line 23 of the U.S. Form *1041*.

A financial institution that submits estimated payments through the Federal Tax Deposit System on magnetic tape and acts as a fiduciary for 200 or more trusts must submit Michigan estimated payments on magnetic tape.

An institution acting as fiduciary for more than 49 and fewer than 200 trusts may make an irrevocable agreement to file magnetically.

Exceptions:

- Generally, no estimated tax is due if the estate or trust is due a refund or has a balance due of $500 or less.

- There is no estimated tax due on an estate or a trust that had no tax liability for the full 12 months preceding the tax year.

- Estimated payments are not required from a decedent's estate for any tax year ending before the date that is 2 years after the decedent's death.

Composite Filers

Flow-through entities (FTE) who file a *Michigan Composite Individual Income Tax Return* (Form 807) must pay estimated payments on behalf of all participants whose share of annual income tax liability is expected to exceed $500 after personal exemption and credits. For each quarter, compute the combined quarterly estimated payment for all participants and report on one Form MI-1041ES. Form MI-1041ES must be completed with the name and FEIN of the FTE who will claim the estimated payments on the composite return. Estimated payments should only be remitted for participants of a composite return.

Payment Due Dates

Fiduciaries and composite filers may pay in full with the first voucher, due April 15, 2026. Fiduciaries and composite filers may also pay in equal installments due on or before April 15, 2026, June 15, 2026, September 15, 2026 and January 15, 2027.

Generally, all fiduciaries of trusts must report on a calendar year. Report the same year that is being reported for federal estimated payments.

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Detach here and mail with your payment. Do not fold or staple the voucher.

2026 MICHIGAN MI-1041ES
Estimated Income Tax Voucher for Fiduciary and Composite Filers

Issued under authority of Public Act 281 of 1967, as amended. See instructions for filing guidelines.

	Due Date for Calendar Year Filers

Filer ☐ Fiduciary ☐ Composite	Filer's Full Federal Employer Identification No. (FEIN)

Estate/Trust and Fiduciary Name, Title and Address or Composite Filer Name and Address	**WRITE PAYMENT AMOUNT HERE**	$	00
	MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909	Enclose check payable to **"State of Michigan."** Write the **FEIN of the estate, trust or composite filer** and **"2026 MI-1041ES"** on the check. Do not fold or staple.	

Fiscal Year Filers

Fiscal-year returns must be adjusted so all dates correspond with the fiscal year. The first installment payment is due on the 15th day of the fourth month after the fiscal year ends. (Example: If your year ends March 30, your first payment is due July 15.)

Fiscal-year filer due dates apply regardless of the tax years of composite return participants.

Where to Mail Payments

Make the check payable to "**State of Michigan**." Enter the **FEIN of the estate, trust or composite** and "**2026 MI-1041ES**" on the front of the check. To ensure accurate processing of the return, send one check for each return. Mail check with the MI-1041ES form for that installment. Do not staple the check to the voucher.

Send check and voucher to:

> Michigan Department of Treasury
> P.O. Box 30774
> Lansing, MI 48909

Nonpayment, Late Payment, or Underpayment of Estimates

If a fiduciary or composite filer fails to make required estimated payments, pays late or underpays in any quarter, Treasury may charge penalty and interest. Penalty is 25 percent of the tax due (minimum $25) for failing to file estimated payments or 10 percent (minimum $10) for failing to pay enough with estimates or paying late. If payment is late, penalty and interest must be added to the amount due. The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1. Interest is figured for the number of days the installment remained unpaid. For current interest rates, visit www.michigan.gov/taxes for a copy of *Revenue Administrative Bulletin 2025-13*.

Income Changes During the Year

If estimated payments for the estate, trust or composite filer have already been made, amend the estimate on the next installment. Apply the increase or decrease equally over the remaining installments. To avoid amending the fourth installment voucher, file the 2026 income tax return before February 1, 2027. With this option, it is not necessary to file the fourth installment voucher (due January 15, 2027).

If no estimated payments have been made, use the chart below to see which period the tax is due.

If the change occurs:	Pay on or before:
Jan. 1 through March 31	April 15, 2026
April 1 through May 31	June 15, 2026
June 1 through Aug. 31	Sept. 15, 2026
Sept. 1 through Dec. 31	Jan. 15, 2027

Worksheet Instructions for Estates and Trusts

You will need your 2025 Michigan and U.S. fiduciary income tax returns for the estate or trust for reference (even if not yet completed). Estimate the estate's or trust's 2026 income. Michigan uses federal taxable income of the fiduciary to figure tax. Refer to form MI-1041 for allowable additions and subtractions. Enter the estimated taxable income on line 1.

After completing lines 1 and 2, finish the worksheet by following the instructions on each line. Refer to the corresponding sections in the tax instruction booklets for additional guidance.

After completing the worksheet, if additional assistance is needed to determine the required estimates, call 517-636-4486. Assistance is available using TTY through the Michigan Relay Service by calling 711.

Estimated Tax Computation Worksheet
Keep for Your Records

1. Enter estimated 2026 taxable income (from U.S. Form *1041*)...................................... 1. _____
2. Tax. Multiply line 1 by 4.25% (0.0425) .... 2. _____
3. Enter all estimated credits... 3. _____
4. Enter tax expected to be withheld.. 4. _____
5. Total deductions. Add lines 3 and 4... 5. _____
6. Estimated tax due. Subtract line 5 from line 2 .... 6. _____
7. Estimated payment due. Divide the amount on line 6 by 4, or by the number of estimated vouchers to be filed (see instructions). Enter here and on each voucher......... 7. _____

NOTE: Apply the 2025 overpayment credit to the first quarter. Any unused credit must then be applied to your second quarter and following quarters until the entire credit is used. Do not send an estimate form unless you are sending payment with it.