

2012 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 2012, or taxable year beginning MM-DD-YYYY - 2012, and ending MM-DD-YYYY.

PART 1: NAME AND IDENTIFICATION

2. Name of Estate or Trust	4. Federal Employer Identification Number (FEIN)
3. Name, Address and Title of Fiduciary	Estate Information
	5a. County
	5b. Probate File No.
5c. Date of Death (MM-DD-YYYY)	
6. FILING STATUS <input type="checkbox"/> a. Resident Estate <input type="checkbox"/> c. Resident Trust <input type="checkbox"/> b. Nonresident Estate <input type="checkbox"/> d. Nonresident Trust	Trust Information
	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)	8.	00	
8a. Federal taxable income of Electing Small Business Trust (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 43, column D, or Schedule 1, line 39)	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 74	12.	00	
13. Tax. Multiply line 12 by 4.33% (0.0433).....	13.	00	

PART 3: CREDITS AND PAYMENTS

	Amount		Credit	
14. Income tax paid to another state (attach copy of return) 14a.	00	14b.	00	
15. Michigan Historic Preservation Tax Credit..... 15a.	00	15b.	00	
16. Small Business Investment Tax Credit		16.	00	
17. Total nonrefundable credits. Add 14b, 15b, and 16		17.	00	
18. Income tax. Subtract line 17 from line 13. If line 17 is greater than 13, enter "0"		18.	00	
19. Michigan Historic Preservation Tax Credit (refundable)		19.	00	
20. Income tax withheld (attach MI-1041 Schedule W).....		20.	00	
21. Michigan estimated tax and extension payments.....		21.	00	
22. 2011 overpayments credited to 2012		22.	00	
23. Add lines 19, 20, 21, and 22.....		23.	00	

PART 4: BALANCE DUE OR REFUND

24. If line 23 is less than line 18 enter TAX DUE. Check if MI-2210 is attached.

Include interest and penalty if applicable.....	PAY 24.	00	
25. If line 23 is greater than line 18, enter overpayment	25.	00	
26. Amount of line 25 to be credited to your 2013 ESTIMATED TAX.....	26.	00	
27. Subtract line 26 from line 25.....	REFUND 27.	00	

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS

Additions

28. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions.....	28.		00
29. Taxes imposed on or measured by income deducted on U.S. Form 1041	29.		00
30. Expenses included in U.S. Form 1041 attributable to income from sources outside of Michigan	30.		00
31. Expenses and interest incurred in production of income from U.S. government obligations on U.S. Form 1041	31.		00
32. Other (attach schedule).....	32.		00
33. Total additions. Add lines 28 through 32.....	33.		00

Subtractions

34. Income from U.S. government bonds and other obligations to the extent included in federal taxable income	34.		00
35. Income attributable to another state. Explain type and source: _____	35.		00
36. Expenses related to obligations of other states not deducted on U.S. Form 1041.....	36.		00
37. Other (attach schedule).....	37.		00
38. Total subtractions. Add lines 34 through 37.....	38.		00
39. Net Michigan adjustment. Subtract line 38 from line 33 and enter here..... If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9. Otherwise complete Schedules 2 and 3.	39.		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
40a.		
40b.		
40c.		
40d.		

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
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		

This return is due April 15, 2013, 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 24. 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 **"2012 MI-1041"** on the front of the check.

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

41. 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		D Allocation of Net Michigan Adjustment (Multiply amount on line 39 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount	Percent of Column B		
42. Beneficiaries					
a.				%	
b.				%	
c.				%	
d.				%	
43. Fiduciary's Share				%	
44. Total			100	%	

SCHEDULE 4: COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS

Schedule 4 must be completed for nonresident estates or trusts.

Income Allocation: Attach all applicable federal schedules (see instructions).

Income (from U.S. Form 1041)

- 45. Interest income.....
- 46. Dividends.....
- 47. Business income/loss.....
- 48. Capital gain/loss (complete Form MI-1041D).....
- 49. Rents, royalties, partnerships, other estates or trusts, etc.
- 50. Farm income/loss.....
- 51. Ordinary gain/loss from U.S. Form 4797 (see instructions).....
- 52. Other income. Describe: _____
- 53. **TOTAL income.** Add lines 45 through 52.....

Deductions (from U.S. Form 1041)

- 54. Interest.....
- 55. Taxes.....
- 56. Fiduciary fees.....
- 57. Charitable deduction.....
- 58. Attorney, accountant, and return preparer fees.....
- 59. a. Other deductions NOT subject to 2% floor.....
- b. Allowable misc. itemized deductions subject to 2% floor.....
- 60. **TOTAL.** Add lines 54 through 59b.....
- 61. Adjusted total income/loss. Subtract line 60 from 53.....
- 62. Income distribution deduction.....
- 63. Estate tax deduction (including certain generation-skipping taxes) ...
- 64. Exemption.....
- 65. **TOTAL deductions.** Add lines 62 through 64.....
- 66. Total income of fiduciary. Subtract line 65 from line 61.....
- 67. If line 48 is a loss, enter amounts here as positive figures.....
- 68. If line 48 is a gain, enter amounts here as negative figures.....
- 69. Income of fiduciary excluding capital gain/loss.
Combine lines 66 through 68.....

	A Total	B Michigan	C Non-Michigan
45.			
46.			
47.			
48.			
49.			
50.			
51.			
52.			
53.			
54.			
55.			
56.			
57.			
58.			
59a.			
60.			
61.			
62.			
63.			
64.			
65.			
66.			
67.			
68.			
69.			
70.		70.	00
71.		71.	00
72.		72.	00
73.		73.	00
74.		74.	00

SCHEDULE 5: CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Schedule 5 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.

A Beneficiary Identification from Schedule 2	B Federal Gain or Loss	C Michigan Gain or Loss
75. Beneficiaries		
a.		
b.		
c.		
d.		
76. Total		