

# 2025 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 2025 withholding to be at least:

- 90 percent of the total tax for 2025, OR
- 100 percent of the total tax shown on the 2024 return, OR
- 110 percent of the total 2024 tax if the estate's or trust's taxable income for 2024 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, 2025. Fiduciaries and composite filers may also pay in equal installments due on or before April 15, 2025, June 16, 2025, September 15, 2025 and January 15, 2026.

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

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

## 2025 MICHIGAN MI-1041ES Estimated Income Tax Voucher for Fiduciary and Composite Filers

Due Date for Calendar Year Filers

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

Filer <input type="checkbox"/> Fiduciary <input type="checkbox"/> Composite	Filer's Full Federal Employer Identification No. (FEIN)	
Estate/Trust and Fiduciary Name, Title and Address or Composite Filer Name and Address	<b>WRITE PAYMENT AMOUNT HERE</b>	\$ _____ 00
	<b>MAIL TO:</b> 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 "2025 MI-1041ES" on the check. Do not fold or staple.