

# Instructions for Form MI-1040-V

## 2016 Michigan Individual Income Tax e-file Payment Voucher

New for tax year 2016, you can make your Individual Income Tax payment using direct debit when supported by your e-file software provider. Payment can also be made using Michigan's e-Payments service by direct debit (e-Check) from your checking or savings account, or by using a credit or debit card. Visit [www.michigan.gov/iit](http://www.michigan.gov/iit) for more information. When making your payment electronically, you do not need to mail Form MI-1040-V to Treasury.

### Important Information

Mail Form MI-1040-V with your payment after you e-file your MI-1040 return.

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

**Do not use the MI-1040-V to pay tax owed on your City of Detroit return. The City of Detroit tax due should be paid using the CITY-V.**

Enter on Form MI-1040-V below the tax due as shown on your *Individual Income Tax Return* (MI-1040), line 32.

Your payment and MI-1040-V are due April 18, 2017. If your payment is late, you will owe interest and penalty in addition to the tax due. The annual interest rate is 1 percent above the current prime rate. Penalty is 5 percent of the tax due for the first two months, then 5 percent for each month thereafter until the full payment is received, up to a maximum penalty of 25 percent. If you pay late, you may calculate and add interest and penalty to your payment or Treasury will send you a bill for any additional amount due. Interest rates are adjusted on July 1 and January 1. For current interest rates visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

If you do not owe any tax on your e-filed MI-1040, do not file this form.

### Mailing Instructions

- Make your check payable to the **“State of Michigan.”** Print **“2016 MI-1040-V”** and the last four digits of the your **Social Security number** on the check. If paying on behalf of another filer, write the filer’s name and the last four digits of the filer’s Social Security number on the check. For accurate processing of your payment, do not combine this payment with any other payments (such as the City of Detroit) to the State of Michigan.
- Detach Form MI-1040-V along the dotted line.
- Do not attach your payment to Form MI-1040-V. Instead, place both items loose in the envelope and mail to:

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

- Do not attach a copy of your return to the MI-1040-V. Attaching a copy of your return will delay the application of payment to your account.
- Do not write notes on the MI-1040-V or submit the voucher without payment.
- If you choose to make your payment electronically, using e-Payments or through your e-file software provider using direct debit, you do not need to mail Form MI-1040-V to Treasury.

If you have questions, you may call 517-636-4486. Assistance is available using TTY through the Michigan Relay Service by calling 1-800-649-3777 or 711.

Visit [www.michigan.gov/iit](http://www.michigan.gov/iit) for additional information.

**Mail this form with payment for your e-file return. Do not file with your paper return.**

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

Michigan Department of Treasury (Rev. 05-16)

## 2016 MICHIGAN Individual Income Tax e-file Payment Voucher

## MI-1040-V

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

Mail Form MI-1040-V with your payment after you e-file your MI-1040 return.

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

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| Filer's Name(s) (First, Middle Initial, Last) and Home Address (Street, City, State, ZIP Code) | Filer's Full Social Security Number   | Spouse's Full Social Security Number   |
|  | <b>WRITE PAYMENT AMOUNT HERE</b>  | ⇒ \$ .00   |
|  | <b>MAIL TO:</b><br>Michigan Department of Treasury<br>P.O. Box 30774<br>Lansing, MI 48909 | Make check payable to <b>“State of Michigan.”</b> Write the last four digits of filer's <b>Social Security number</b> and <b>“2016 MI-1040-V”</b> on the check. Do not fold or staple. |

DO NOT WRITE IN THIS SPACE