

NOTICE OF TESTING REQUIREMENTS

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the “Tax Year 2024-25 Miscellaneous Guidelines” for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

2024 MICHIGAN Direct Debit of Fiduciary Income Tax Payment

Issued under authority of Public Act 281 of 1967 and Public Act 284 of 1964, as amended.

DO NOT MAIL TO TREASURY; RETAIN FOR YOUR RECORDS.

MICHIGAN Direct Debit of Fiduciary Income Tax Payment (Form 5879) provides a record of the direct debit request included in the Michigan electronic return submission. Do not use Form 5879 to make payments to the Michigan Department of Treasury.

1. Name of Estate or Trust	2. Federal Employer Identification Number (FEIN)
3. Name of Fiduciary	Submission Identification Number

DIRECT DEBIT DETAILS

4. Name of Financial Institution

5. Routing Transit Number (RTN)

6. Account Number

7. Type of Account

(a) Checking

(b) Savings

8. Requested Debit Date (MM-DD-YYYY)

9. Fiduciary Income Tax Payment

DEBIT AMOUNT

9.

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DIRECT DEBIT AUTHORIZATION

Submitting the return through e-file, and including the direct debit information shown above, authorizes the Michigan Department of Treasury and its designated financial agent to initiate an electronic funds withdrawal entry to the financial institution account indicated above for payment of my Michigan taxes owed on this return. The authorization is valid for this transaction only.

In the event the payment is returned as unpaid, the Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law. Penalty and interest will accrue on any tax due that has not been paid by the original due date of the return.