Michigan Department of Treasury
5472 (Rev. 03-25)

2025 MICHIGAN Direct Debit of Individual 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 Individual Income Tax Payment (Form 5472) provides a record of the direct debit request included in the Michigan and/or City of Detroit electronic return submission. Do not use Form 5472 to make payments to the Michigan Department of Treasury.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	
			3. Spouse's Full Social Security No. (Example: 123-45-6789)
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.   State Individual Income Tax Payment .... 9. |_____| 00

10.   City of Detroit Individual Income Tax Payment .... 10. |_____| 00

11.   **Total.** Add lines 9 and 10 ....**DEBIT AMOUNT** 11. |_____| 00

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 and/or City of Detroit 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 or extended due date for a city return.

Instructions for Form 5472
2025 MICHIGAN Direct Debit of Individual Income Tax Payment

General Information

The direct debit payment method is only available when e-filing individual income tax returns for the original State of Michigan return and the original or amended City of Detroit return. If you are e-filing an amended MI-1040 return you cannot use the direct debit payment method as part of your e-file return submission. You may make your payment via mail or, if eligible, electronically using Michigan's e-Payments service. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. Visit **www.michigan.gov/iit** for more information.

Form 5472 provides a record of the direct debit request included in the Michigan and/or City of Detroit electronic submission and should not be mailed to Treasury.

Form 5472 is not confirmation the payment was successfully withdrawn from your bank account. Taxpayers should review their monthly statements or contact their financial institutions for direct debit verification. When attempting to locate a direct debit withdrawal, taxpayers should request their financial institutions research savings, checking, or other accounts before contacting their tax preparers or Treasury.

Direct debit requests associated with a foreign bank account are classified as International Automated Clearing House Transactions (IAT). If the income tax direct debit is forwarded or transferred to a financial institution in a foreign country, the direct debit will be returned to Treasury. If this occurs, the withdrawal will not be honored and the income tax must be paid by mailing the MI-1040-V and/or CITY-V with a check or money order. Taxpayers should contact their financial institutions for questions regarding the status of their bank account.

Debit Date

Warehousing the tax payment allows the taxpayer to designate the date the payment will be withdrawn from their bank account. Treasury will accept a warehoused payment date up to 90 calendar days. Treasury will not withdraw a payment from the designated bank account prior to the requested debit date. Allow three (3) to four (4) business days from the direct debit date for the payment to be withdrawn from the account.

Penalty and interest will accrue on any tax due that has not been paid by the original due date of the return. The day the return was transmitted, if accepted by Michigan, is the received date.

Direct Debit Authorization

If you received this form in the printed forms provided by your tax preparation software, you authorized Treasury to electronically debit the designated bank account for the payment amount and direct debit date indicated on this form.

This form is not confirmation that the payment amount was successfully withdrawn from the designated bank account you provided. You will need to review your bank statement for confirmation that the payment was made successfully.