

0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	6	6	6	6	6	6	6	6	7	7	7	7	7	7	7	7	8	8	8	8	8	8	8	8																																																																																																																																																
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0	4	Michigan Department of Treasury 5472 (Rev. 03-25)																				0	4	0	5	0	6	0	7	0	8	0	9	0	10	0	11	0	12	0	13	0	14	0	15	0	16	0	17	0	18	0	19	0	20	0	21	0	22	0	23	0	24	0	25	0	26	0	27	0	28	0	29	0	30	0	31	0	32	0	33	0	34	0	35	0	36	0	37	0	38	0	39	0	40	0	41	0	42	0	43	0	44	0	45	0	46	0	47	0	48	0	49	0	50	0	51	0	52	0	53	0	54	0	55	0	56	0	57	0	58	0	59	0	60	0	61	0	62	0	63	0	64	0	65	0	66	0	67	0	68	0	69	0	70	0	71	0	72	0	73	0	74	0	75	0	76	0	77	0	78	0	79	0	80	0	81	0	82	0	83	0	84	0	85	0	86	0	87	0	88	0	89	0	90	0	91	0	92	0	93	0	94	0	95	0	96	0	97	0	98	0	99	0	100	0
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04 Michigan Department of Treasury  
5472 (Rev. 03-25)

05

06 **2025 MICHIGAN Direct Debit of Individual Income Tax Payment**

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

08

09 **DO NOT MAIL TO TREASURY; RETAIN FOR YOUR RECORDS.**

10 *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.*

11

12 1. Filer's First Name	13 M.I.	14 Last Name	15 2. Filer's Full Social Security No. (Example: 123-45-6789)
16 If a Joint Return, Spouse's First Name	17 M.I.	18 Last Name	19 3. Spouse's Full Social Security No. (Example: 123-45-6789)
20 Submission Identification Number	21	22	23

24 **DIRECT DEBIT DETAILS**

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26 4. Name of Financial Institution	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																
50 5. Routing Transit Number (RTN)	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																								
60 6. Account Number	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																		
70 7. Type of Account	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																												
80 8. Requested Debit Date (MM-DD-YYYY)	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																						
90 9. State Individual Income Tax Payment	91	92	93	94	95	96	97	98	99	100																																																																																
100 10. City of Detroit Individual Income Tax Payment	101	102	103	104	105	106	107	108	109	110																																																																																
110 11. Total. Add lines 9 and 10	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200

120 **DIRECT DEBIT AUTHORIZATION**

121 *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.*

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123 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.

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**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/it](http://www.michigan.gov/it) 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.