Instructions for Form MI-1040-V
2025 Michigan Individual Income Tax Payment Voucher

Important Information

Use this voucher only if making your payment after you file your MI-1040 return.

Do not use this voucher to do any of the following:

- Make any other payments to the State of Michigan
- Make estimated income tax payments. Estimated income tax payments should be made using the MI-1040ES
- Pay tax owed on your City of Detroit return. The City of Detroit tax due should be paid using the CITY-V.

Failure to provide a complete Social Security number on Form MI-1040-V will result in processing delays.

Enter on Form MI-1040-V below the tax due as shown on your *Individual Income Tax Return* (MI-1040), line 36.

Your payment and MI-1040-V are due April 15, 2026. 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.**

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

Electronic Payments

You may choose to make your Individual Income Tax payment electronically. Paying electronically is easy, fast and secure. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card.

You can also make your Individual Income Tax payment using direct debit when supported by your e-file software provider.

If you choose to make your payment electronically, you do not need to mail the MI-1040-V to Treasury. Visit **www.michigan.gov/iit** for more information.

Mailing Instructions

- Make your check payable to the **"State of Michigan."** Print **"2025 MI-1040-V"** and the last four digits of 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.
- 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 mail your payment with your paper filed return, you do not need to mail the 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 711.

Visit **www.michigan.gov/taxes** for additional information.

Mail this form with payment for your MI-1040 return. Do not file with your paper return.

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Detach here and mail with your payment. Do not fold or staple the application. Provide full Social Security number(s)

Michigan Department of Treasury (Rev. 03-25)

2025 MICHIGAN Individual Income Tax 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 file your MI-1040 return.
Do not use this form to make any other payments to the State of Michigan.

Filer's Name(s) (First, Middle Initial, Last) and Home Address (Street, City, State, ZIP/Postal Code, Country Code)	Filer's Full Social Security Number	Spouse's Full Social Security Number
	WRITE PAYMENT AMOUNT HERE ⇨ $ .00	
	MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909	Make check payable to **"State of Michigan."** Write the last four digits of filer's **Social Security number** and **"2025 MI-1040-V"** on the check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE