

Instructions for Form 5879**“2026 MICHIGAN Direct Debit of Fiduciary Income Tax Payment”**

General Information

The direct debit payment method is only available when e-filing fiduciary income tax returns. Form 5879 provides a record of the direct debit request included in the Michigan electronic submission and should not be mailed to Treasury.

Form 5879 is not confirmation the payment was successfully withdrawn from your bank account.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 fiduciary 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 fiduciary income tax must be paid by mailing the MI-1041-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Warehousing the tax payment allows the taxpayer to designate the date the payment will be withdrawn from their bank account.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 Allow three (3) to four (4) business days from the direct debit date for the payment to be withdrawn from the account.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This form is not confirmation that the payment amount was successfully withdrawn from the designated bank account you provided.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.