

FINAL Draft 02/25/2026
Instructions for Form MI-1041-V

"2026 Michigan Fiduciary and Composite Income Tax Payment Voucher"

Important Information

Use this voucher only when making your payment after you file your MI-1041 or composite return.

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

- Make any other payments to the State of Michigan.
- Make fiduciary and composite estimated tax payments. Fiduciary estimated tax payments are made using the MI-1041ES voucher.

Failure to provide the filer's complete Federal Employer Identification Number (FEIN) on Form MI-1041-V will result in processing delays.

Enter on Form MI-1041-V below the tax due as shown on your "Michigan Fiduciary Income Tax Return" (MI-1041), line 25, or "Michigan Composite Individual Income Tax Return" (Form 807), line 26.

Your payment and MI-1041-V are due April 15, 2027. 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-1041 or Form 807, do not file this form.

Electronic Payments

You may choose to make your Income Tax payment electronically. Paying electronically is easy, fast and secure.

You can make your Fiduciary Income Tax payment using direct debit when supported by your e-file software provider. **Note: A direct debit set to be withdrawn after the return's due date may be subject to penalty and interest.**

Your Fiduciary and Composite Income Tax payments can be made electronically through eServices and include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. Go to www.michigan.gov/iit for more information. If you choose to make your payment electronically, you do not need to mail the MI-1041-V to Treasury.

Mailing Instructions

- Make your check payable to the **"State of Michigan."** Enter the **FEIN of the estate or trust or Composite filer** and **"2026 MI-1041-V"** on the front of the check.
- Detach Form MI-1041-V along the dotted line.
- Do not attach your payment to Form MI-1041-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-1041-V. Attaching a copy of your return will delay the application of payment to your account.
- Do not write notes on the MI-1041-V or submit the voucher without payment.
- If you mail your payment with your Form MI-1041 or Form 807 to Treasury, you do not need to mail the Form MI-1041-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-1041 or Composite return (Form 807). Do not file with your paper return.

Detach here and mail with your payment. Do not fold or staple the voucher.

Michigan Department of Treasury (Rev. 02-26)

2026 MICHIGAN Fiduciary and Composite Income Tax Payment Voucher

MI-1041-V

Issued under authority of Public Act 281 of 1967, as amended. See instructions for filing guidelines.

Mail Form MI-1041-V with your payment after you file your MI-1041 or Composite return (Form 807). Do not use this form to make any other payments to the State of Michigan.

Filer
☐ Fiduciary ☐ Composite
Estate/Trust and Fiduciary Name, Title and Address or Composite Filer Name and Address
Filer's Full Federal Employer Identification No. (FEIN)
WRITE PAYMENT AMOUNT HERE ➡ \$.00
MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909
Enclose check payable to "State of Michigan." Write the FEIN of the estate or trust or Composite filer and "2026 MI-1041-V" on the check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE