

Instructions for Form MI-1041-V

2023 Michigan Fiduciary and Composite Income Tax Payment Voucher

New for 2023

Composite filers can now start making income tax payments with form MI-1041-V.

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, 2024. 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.

Electronic Payments

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

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. 05-23)

2023 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 (807). Do not use this form to make any other payments to the State of Michigan.

Filer selection box with checkboxes for Fiduciary and Composite.

Main payment form with fields for name/address, FEIN, amount, and mailing instructions.

DO NOT WRITE IN THIS SPACE