Instruction draft 05/22/20

# Instructions for Form 4901
# Corporate Income Tax (CIT) e-file Annual Return Payment Voucher

**Mail this voucher with payment for the CIT e-filed annual return (Forms 4891, 4905, 4908) or CIT e-file amended return (Forms 4892, 4906, 4909).**

Use Form 4901, *Corporate Income Tax e-file Annual Return Payment Voucher,* when e-filing a tax due return.

**Do not use this voucher for any other type of payment or any other tax.**

On the voucher below, enter the Payment Due Amount from either:

- *Corporate Income Tax Annual Return* (Form 4891), line 52,
- *Insurance Company Annual Return for Corporate Income and Retaliatory Taxes* (Form 4905), line 56, or
- *Annual Return for Financial Institutions* (Form 4908), line 31

or, if amending:

- *CIT Amended Return* (Form 4892), line 55,
- *Insurance Company Amended Return for Corporate Income and Retaliatory Taxes* (Form 4906), line 59,
- *Amended Return for Financial Institutions* (Form 4909), line 34

Enter the amount paid in the box marked "WRITE PAYMENT AMOUNT HERE."

The CIT payment for non-insurance returns is due on or before the last day of the fourth month after the end of the tax year. An insurance company must pay the tax required by March 1 after the end of the tax year. Penalty is 5 percent of tax due, for the first two months. Penalty increases by an additional 5 percent per month, or fraction thereof, after the second month, to a maximum of 25 percent. Late payments will also be assessed interest at the rate of 1 percent above the adjusted prime rate. The interest rate is adjusted by the Michigan Department of Treasury (Treasury) on January 1 and July 1 of each year to 1 percent above the adjusted prime rate.

A complete list of interest rates are posted as Revenue Administrative Bulletins on the Treasury Web site at **www.michigan.gov/treasury**.

To ensure that payments are correctly applied to the account:

- Do not attach copies of your return to Form CIT-V. Attaching a copy of your return will delay the application of payment to your account.
- Verify that the nine-digit Federal Employer Identification Number (FEIN) appears correctly on the voucher. If filing as a Unitary Business Group, enter the Designated Member's FEIN.
- Make check payable to the **"State of Michigan."** Print the FEIN, the tax year, and "CIT-V" on the front of the check.
- **Detach the CIT Payment Voucher from these instructions.**
- Mail the voucher and the check (do not staple the check to the voucher) to the address on the voucher.

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.

**www.michigan.gov/taxes**

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**Do NOT send a copy of your return with this voucher.**

Michigan Department of Treasury, Form 4901 (Rev. 03-20)

## MICHIGAN Corporate Income Tax e-file Annual Return Payment Voucher *CIT-V*

Issued under authority of Public Act 38 of 2011. See instructions for filing guidelines.

| Taxpayer Name and Address (Street, City, State, ZIP Code) | Tax Year Ending (YYYYMM) | Federal Employer Identification Number (FEIN) |
|---|---|---|
| | **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 FEIN, the tax year and "CIT-V" on the check. Enclose the check and voucher. Do not fold or staple. |

*DO NOT WRITE IN THIS SPACE*