

# Instructions for Form 4576

## Michigan Business Tax (MBT) e-file Annual Return Payment Voucher

**Mail this voucher with payment for the MBT e-filed annual return (Forms 4567, 4583, 4588 or 4590).**

Use Form 4576, *Michigan Business Tax e-file Annual Return Payment Voucher*, when you e-file a tax due return.

To ensure that payments are correctly applied to the account:

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

- Do not attach copies of your return to the MBT-V. Attaching a copy of your return will delay the application of payment to your account.
- Verify that the 9-digit Federal Employer Identification Number (FEIN) appears correctly on the voucher.
- Make check payable to the **“State of Michigan.”** Print the FEIN and “MBT-V” on the front of the check.
- Detach the MBT 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.

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

- Form 4567, *Michigan Business Tax Annual Return*, line 67,
- Form 4583, *Michigan Business Tax Simplified Return*, line 31,
- Form 4588, *Insurance Company Annual Return for Michigan Business and Retaliatory Taxes*, line 54, or
- Form 4590, *Annual Return for Financial Institutions*, line 40.

Enter the amount in the box marked “WRITE PAYMENT AMOUNT HERE.”

If you have questions, you may call (517) 636-4657. Persons who have a hearing or speech impairment may call (517) 636-4999 (TTY).

The MBT payment for non-insurance returns is due on or before the last day of the fourth month after the end of your 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 current adjusted prime rate. The rate is adjusted on July 1 and January 1. For current interest rates, visit Treasury’s Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

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

Michigan Department of Treasury, Form 4576 (Rev. 07-09)

### MICHIGAN Business Tax e-file Annual Return Payment Voucher

MBT-V

Issued under authority of Public Act 36 of 2007. See instructions for filing guidelines

Taxpayer Name and Address (Street, City, State, ZIP Code)	Year Ending Filing Date (YYYYMM)	Federal Employer Identification Number (FEIN)
<b>WRITE PAYMENT AMOUNT HERE</b> ⇨      \$      .00		
<b>MAIL TO:</b> Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909-8274		Make check payable to <b>“State of Michigan.”</b> Write your FEIN and “MBT-V” on the check. Enclose the check and voucher. Do not fold or staple.

DO NOT WRITE IN THIS SPACE