

# Instructions for Form MI-1040-V

## 2014 Michigan Individual Income Tax e-file Payment Voucher

**Mail this form with payments for e-file returns only. Do not file with your paper return.**

You may make your individual income tax payment electronically using Michigan's e-Payments service. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card.

Visit [www.michigan.gov/iit](http://www.michigan.gov/iit) for more information.

### Important Information

Mail Form MI-1040-V with your payment after you e-file your MI-1040 return.

**Do not use this voucher to make any other payments to the State of Michigan.**

Enter on Form MI-1040-V below the tax due as shown on your *Individual Income Tax Return* (MI-1040), line 32.

Your payment and MI-1040-V are due April 15, 2015. If your payment is late, Treasury will send you a bill for the amount due and add a penalty of 5 percent of the tax due for the first two months, then 5 percent for each month thereafter until full payment is received. Maximum late penalty is 25 percent of the balance of tax due. If you pay late, you must add penalty and interest to the amount due. The annual interest rate is 1 percent above the current prime rate. The rate is adjusted on July 1 and January 1. For current interest rates, visit [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

If you do not owe any tax on your e-filed MI-1040, do not file this form.

**If you choose to make your payment electronically, you do not need to mail Form MI-1040-V to Treasury.**

### Mailing Instructions

- Make your check payable to the **“State of Michigan.”** Print **“2014 MI-1040-V”** and the last four digits of the your **Social Security number** on the check. If paying on behalf of another filer, write the filer's name and the last four digits of filer's Social Security number on the check. For accurate processing of your payment, do not combine this payment with any other payments.
- Detach Form MI-1040-V along the dotted line.
- Do not attach your payment to Form MI-1040-V. Instead, place both items loose in the envelope and mail to:

**Michigan Department of Treasury  
P.O. Box 30774  
Lansing, MI 48909-8274**

- Do not attach a copy of your return to the MI-1040-V. Attaching a copy of your return will delay the application of payment to your account.
- Do not write notes on the MI-1040-V or submit the voucher without payment.
- If you choose to make your payment electronically you do not need to mail Form MI-1040V to Treasury. If you have questions, you may call (517) 636-4486. Assistance is available using TTY through the Michigan Relay Service by calling 1-800-649-3777 or 711.

Visit [www.michigan.gov/iit](http://www.michigan.gov/iit) for additional information.

**Mail this form with payment for your e-file return. 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. 05-14)

## 2014 MICHIGAN Individual Income Tax e-file Payment Voucher

## MI-1040-V

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

Mail Form MI-1040-V with your payment after you e-file your MI-1040 return.

Do not use this form to make any other payments to the State of Michigan.

Filer's Name(s) (First, Middle Initial, Last) and Home Address (Street, City, State, ZIP Code)	Filer's Full Social Security Number	Spouse's Full Social Security Number
	<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 the last four digits of filer's <b>Social Security number</b> and <b>“2014 MI-1040-V”</b> on the check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE