

Instructions for Form 5851, Heavy Equipment Owners Excise Tax Quarterly Payment Voucher

Do not use this voucher in lieu of filing a required Heavy Equipment Owners Excise Tax Quarterly Return (Form 5815). Use this Voucher to remit payment for taxes reported separately on quarterly returns. This voucher is required when making a payment to Treasury.

The payment indicated on line 4 will be applied as indicated on lines 1-3 below.

To ensure that payments are correctly applied to the account:

- Do not attach copies of your return. Attaching a copy of your return will delay the application of payment to your account.
- Verify that you FEIN or TR number appears correctly on the voucher and also include the reporting period for which you are making the payment.
- Detach the Heavy Equipment Owners Excise Tax Quarterly 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.

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

Michigan Department of Treasury
5851 (03-23)

Issued under authority of Public Act 35 of 2022.

Heavy Equipment Owners Excise Tax Quarterly Payment Voucher

Taxpayer's Business Name
Business Account Number (FEIN or TR Number)
Reporting Period End Date (MM-DD-YYYY)

- 1. Heavy Equipment Owners Excise Tax
- 2. Penalty.....
- 3. Interest.....
- 4. **TOTAL PAYMENT.**

1.		
2.		
3.		
4.		

Send this voucher and payment due to: Michigan Department of Treasury, P.O. Box 30830, Lansing, MI 48909. Make checks payable to **“State of Michigan”** and include your **account number** and **reporting period** on the check.