

# 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, 4588, or 4590). Do not use this form if filing a Corporate Income Tax return.**

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

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

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

- *Michigan Business Tax Annual Return* (Form 4567), line 70,
- *Insurance Company Annual Return for Michigan Business and Retaliatory Taxes* (Form 4588), line 58, or
- *Annual Return for Financial Institutions* (Form 4590), line 43.

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

The MBT 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 current 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. For a complete list of interest

rates, see the Revenue Administrative Bulletins on the Treasury Web site at [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

To ensure that payments are correctly applied to the account:

- Do not attach copies of your return to Form MBT-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 “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.

For assistance, call (517) 636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 1-800-649-3777 or 711.

[www.michigan.gov/taxes](http://www.michigan.gov/taxes)

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



Michigan Department of Treasury, Form 4576 (Rev. 02-11)

### 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)	Tax Year Ending (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, the tax year and “MBT-V,” on the check. Enclose the check and voucher. Do not fold or staple.

DO NOT WRITE IN THIS SPACE