

## NOTICE OF TESTING REQUIREMENTS

For the 2024 testing season, testing of this developer-supported form is required even if there are no changes from the prior year. Consult the “Tax Year 2024-25 Miscellaneous Guidelines” for instructions on submitting miscellaneous forms. Failure to test this form could result in rejection of Michigan tax returns (e-file and paper) generated by your software and filed by your customers.

This change to testing expectations is the result of an annual review of the e-file and substitute form programs and procedures of the Michigan Department of Treasury. We appreciate your patience and cooperation as we work together to provide exceptional products to our mutual customers, the taxpayers of the State of Michigan.

Standard testing requirements still apply to all miscellaneous forms unless otherwise noted.

**NOTE:** The 5562 with a revision date of 10-17 is the most recent version of this form. There are no changes expected for the 2024 tax year.

# MICHIGAN Direct Debit of Business Tax Payment

**DO NOT MAIL TO TREASURY; RETAIN FOR YOUR RECORDS.**

*MICHIGAN Direct Debit of Business Tax Payment* (Form 5562) provides a record of the direct debit request included in the Michigan or City electronic business return submission. Do not use Form 5562 to make payments to the Michigan Department of Treasury.

Taxpayer's Business Name		Federal Employer Identification Number (FEIN)	Tax Period Ending
Filename (check only one, and enter the Filename in the space below)			
<input type="checkbox"/> Submission Identification Number		<input type="checkbox"/> MTO Return Filename (SUW/CTYW only)	
Filename			

## DIRECT DEBIT DETAILS

Name of Financial Institution		
Routing Transit Number (RTN)		Account Number
Type of Account <input type="checkbox"/> Checking <input type="checkbox"/> Savings		Requested Debit Date (MM-DD-YYYY)
Tax Type (check one)		
<input type="checkbox"/> Corporate Income Tax (CIT)		<input type="checkbox"/> City Corporate Income Tax (CTYC)
<input type="checkbox"/> Essential Services Assessment (ESA)		<input type="checkbox"/> Michigan Business Tax (MBT)
<input type="checkbox"/> Sales, Use and Withholding (SUW)		<input type="checkbox"/> City Income Tax Withholding (CTYW)
Tax Payment Amount.....		

## DIRECT DEBIT AUTHORIZATION

*Submitting the return through e-file, and including the direct debit information shown above, authorizes the Michigan Department of Treasury and its designated financial agent to initiate an electronic funds withdrawal entry to the financial institution account indicated above for payment of my Michigan or City taxes owed on this return. The authorization is valid for this transaction only.*

In the event the payment is returned as unpaid, the Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law.

Signature of Taxpayer or Official Representative (must be Owner, Officer, Manager, or Partner)		Date
Print Taxpayer or Official Representative's Name	Title	Phone Number

## Instructions for Form 5562 MICHIGAN Direct Debit of Business Tax Payment

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### General Information

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The direct debit payment method is only available when e-filing State or City business tax returns.

**NOTE:** Electronic payment *with the e-file* return is not yet available for Michigan Corporate Income Tax, Michigan Business Tax, and City of Detroit Corporate Income Tax.

Form 5562 provides a record of the direct debit request included in the Michigan or City electronic submission and should not be mailed to Treasury.

Form 5562 is not confirmation the payment was successfully withdrawn from your bank account. **If the return is rejected the payment will also be rejected.** Taxpayers should review their monthly statements or contact their financial institutions for direct debit verification. When attempting to locate a direct debit withdrawal, taxpayers should request their financial institutions research savings, checking, or other accounts before contacting their tax preparers or Treasury.

Direct debit requests associated with a foreign bank account are classified as International Automated Clearing House Transactions (IAT). If the business tax direct debit is forwarded or transferred to a financial institution in a foreign country, the direct debit will be returned to Treasury. If this occurs, the withdrawal will not be honored and the business tax must be paid by mailing one of the following with a check or money order:

#### CIT

- *Corporate Income Tax Quarterly Return* (Form 4913)
- *Corporate Income Tax E-file Annual Return Payment Voucher, CIT-V* (Form 4901)

#### CTYC:

- *City of Detroit Corporate Income Tax Quarterly Return* (Form 5300)
- *City Corporate Income Tax E-file Annual Payment Voucher* (Form 5299)

#### MBT:

- *Corporate Income Tax Quarterly Return* (Form 4913)
- *Business Tax e-file Annual Return Payment Voucher, MBT-V* (Form 4576)

#### SUW:

- *Sales, Use and Withholding Payment Voucher* (Form 5094)

#### CTYW

- *City of Detroit Income Tax Withholding E-file Payment Voucher* (Form 5322)

**NOTE:** ESA taxes must be paid electronically.

Taxpayers should contact their financial institutions for questions regarding the status of their bank account.

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### Debit Date

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Warehousing the tax payment allows the taxpayer to designate the date the payment will be withdrawn from their bank account. Treasury will accept a warehoused payment date up to 90 calendar days. Treasury will not withdraw a payment from the designated bank account prior to the requested debit date. Allow three (3) to four (4) business days from the direct debit date for the payment to be withdrawn from the account.

Penalty and interest will accrue on any tax due that has not been paid by the due date of the return. The day the return was transmitted, if accepted by Michigan, is the received date.

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### Direct Debit Authorization

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If you received this form in the printed forms provided by your tax software, you authorized Treasury to electronically debit the designated bank account for the payment amount and direct debit date indicated on this form.

This form is not confirmation that the payment amount was successfully withdrawn from the designated bank account you provided.