4 5 6 7 8 **2025** City Estimated Income Tax for Individuals FINAL DRAFT 3/5/24 NOTE: If you are married and plan to file your annual return as "married, filing separately," DO NOT use preprinted vouchers containing the Social Security Numbers (SSN) for both you and your spouse; separate vouchers and payments must be submitted for each filer. **How to Pay Estimated Tax Who Must File Estimated Tax Payments** e-Payments You must make estimated income tax payments if you expect 10 You may choose to make your estimated income tax to owe more than \$100 when you file your City Income Tax payments electronically instead of mailing a payment with Return. If you owe more than \$100, you may not have thjo make 11 the personalized form provided. Paying electronically is 12 13 14 15 estimated payments if you expect your 2025 withholding to be at least 70 percent of the lesser of your total 2025 tax or your total easy, fast and secure. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. If you choose to make your payment The requirements to make estimated payments apply to both electronically, you do not need to mail form 5123 to Treasury. city residents and nonresidents with a city tax liability. Visit www.michigan.gov/citytax for more information. 17 Do not submit this form for any quarter that you do not **Mail Your Payment** have estimated tax due. 18 19 20 Do not use estimated payment vouchers intended for another **Payment Due Dates** taxpayer. If you have made estimated tax payments and do not File a City Estimated Individual Income Tax Voucher (Form 5123) by April 15, 2025 and pay at least one-fourth owe more tax for the year, you still must file a tax return. Make your check payable to "State of Michigan - Detroit". 22 23 24 25 26 27 (1/4) of the estimated tax. The remaining estimated tax is due Print the last four digits of your Social Security number in three equal payments on the following dates: June 16, 2025; and "2025 City Estimate" on the front of your check. September 15, 2025; and, January 15, 2026. Visit www.michigan.gov/citytax to obtain Form 5123. NOTE: You will not receive reminder notices. Visit Mail your payment to: www.michigan.gov/citytax to obtain a form or call **Michigan Department of Treasury** 517-636-5829 to have tax forms mailed to you. 28 29 30 P.O. Box 30738 **Personalized Forms** Lansing, MI 48909 If you made estimated payments last year, Treasury will send Nonpayment, Late Payment, or Underpayment of you personalized vouchers. To protect your privacy, your **Estimates** 32 33 34 35 36 37 personalized vouchers contain only the last 4 digits of your Failure to make required estimated tax payments or SSN. If you are married and plan to file your annual return as underpayment of estimated tax will result in assessment of "married filing separately," DO NOT use preprinted vouchers penalty and interest. Treasury will compute your penalty containing both your and your spouse's SSNs; separate and interest and send you a bill. vouchers and payments must be submitted for each filer. The interest rate is 1 percent above the adjusted prime Personalized forms shorten the processing time of your payment rate and is adjusted on January 1 and July 1 of each year. 38 and reduce the chance of an error in your account. Do not use Interest is charged from the original due date of the return 39 personalized forms if information on the form is incorrect and to the date the balance of the tax is paid. The interest rate 40 DO NOT USE ANOTHER TAXPAYER'S VOUCHER OR through June 30, 2025 is 9.47 percent annually (0.0002595 PHOTOCOPY ANOTHER TAXPAYER'S FORM. If you do, daily rate). For interest rates after June 30, 2025, visit 42 43 44 45 your payments could be applied to the wrong account. If you lose www.michigan.gov/citytax or call 517-636-5829. a form or have not made estimated payments previously, visit The penalty for failure to make estimated payments is 1% per www.michigan.gov/citytax to obtain a form or month on the unpaid balance, up to 25% of the total tax due. 517-636-5829 to have tax forms mailed to you. Continue instructions on Page 2 46 47 48 49 Michigan Department of Treasury - City Tax Administration 5123 (Rev. 03-24) 50 2025 CITY Estimated Individual Income Tax Voucher Issued under authority of Public Act 284 of 1964, as amended. See instructions for filing guidelines. Filer's Name(s) (First Name, Middle Initial, Last Name) Filer's Full Social Security Number Spouse's Full Social Security Number 53 54 55 56 Address (Street, City, State, ZIP Code) **Due Date for Calendar Filers** Account Number WEB 57 Payment for the City of: City Code 170 DETROIT 58 59 WRITE PAYMENT AMOUNT HERE 60 Make check payable to "State of Michigan - Detroit." Write the last four digits of filer's Social Security number and "2025 City Estimate" on the check. Do not fold or staple. 61 Mail to: Michigan Department of Treasury, P.O. Box 30738, Lansing, MI 48909. 62

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5	Worksheet Instructions  You will need your 2024 city income tax return for reference  Line 5: Estimate credits for your 2025 return.						5	
6		completed them yet).	i for reference	Line 5: Estimate credits for your 2025 return.  Line 6: Estimate the city tax you expect to be withheld from			6	
7		your taxable income expe		your earn		expect to be withheld from	6 7 8 9 10 11 12 13 14 15 16	
9		se an estimate of federal at the additions and subtract				t file estimates or if you	9	
10	2023 city income tax	return. Nonresidents should				y, contact the Michigan ome Tax Administration at	10	
11 12	those items subject to	o tax in the city. e your exemption allowance,	500 VOUR 2024	517-636-5	829. Assistance is	also available using	11 12	
13		urn. Multiply number of a		711Y thi	rough the Michigan R	elay Service by calling	13	
14 15	\$600.				w.michigan.gov/citytax fo	r additional information.	14	
15 16	• 2.4% (0.024) for ci	3 by the city tax rate.					16	
17 18	• 1.2% (0.012) for ci	•					17 18	
19							19	
20 21		Estima	ted Tax Com <sub>l</sub>				20 21	
22			Keep for Yo					
23	1. Estimated 2025 of	city income subject to tax (s	ee worksheet inst	tructions)		1	22 23 24 25 26 27 28 29 30 31 32 33 34 35 36	
24 25		rance amount (see worksheet line 2 from line 1					24 25	
26	4. Estimated city tax	x. Multiply line 3 by the cit	y tax rate			4	26	
27 28		y credits					27	
29	6. City tax you expect to be withheld from your earnings						29	
30	8. Estimated city tax due. Subtract line 7 from line 4						30	
31 32	9. Estimated city payment due. Divide the amount on line 8 by 4. Enter here and on each voucher							
33	NOTE: Apply your	2024 overpayment to your i	first voucher. Any	unused cre	dit must then be applied to	o your second voucher and	33	
34 35 36	following vouchers u	ntil the entire credit is used.			unless you are sending pa	yment with it.	34	
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37 38		1st Installment	2nd Installi	ment	3rd Installment	4th Installment	37 38	
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