

2025 City of Detroit Partnership Income Tax Quarterly Estimated Payment

draft 08-30-24

Detach here and mail with your payment.

2025 City of Detroit Partnership Income Tax Quarterly Estimated Payment Voucher

Issued under authority of Public Act 284 of 1964, as amended.

Partnership Name and Address (Street, City, State, ZIP Code)			Tax Year Ending (MM-DD-YYYY)	Federal Employer Identification Number (FEIN)	
Address			Payment is for the City of DETROIT	City Code 170	
City	State	ZIP Code	WRITE PAYMENT AMOUNT HERE	\$	00

Make check payable to "State of Michigan - Detroit." Write the FEIN, tax year, and "Form 5461" on the check. Enclose the check and voucher. Do not fold or staple. Mail to:
Michigan Department of Treasury, City Tax Administration, PO Box 30813, Lansing MI 48909

Instructions for Form 5461 INSTR DRAFT 08-30-24
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General Information

Every partnership with business activity in the City of Detroit, whether or not an office or place of business was maintained in the city, is required to file an annual information return using the *City of Detroit Income Tax Partnership Return* (Form 5458). Syndicates, joint ventures, pools and like organizations and Limited Liability Companies (LLCs) electing to be taxed as partnerships at the federal level will also use Form 5458.

The partnership may also elect to pay tax for the partners. If the partnership makes estimated income tax payments, then the partners will not be required to make payments as individuals, unless they have other income on which the net Detroit income tax is expected to exceed \$100. The annual Form 5458 filed by the partnership should be accompanied by a statement showing the names, addresses and Social Security numbers of the partners on whose behalf the payments are being made.

The partnership may pay the tax for partners only if it pays for ALL partners subject to the tax. Partnerships electing to pay the tax on behalf of the partners assume the status of taxpayer to the following extent: (1) timely payment must be made; and (2) estimated income tax payments using Form 5461 are required if the total 2018 estimated tax for the partnership is expected to exceed \$100.

Each payment must approximate the taxpayer's tax liability for the quarter or 25 percent of the estimated annual liability. Second, third, and fourth quarter payments should include any necessary adjustments for overpayments or underpayments in a previous quarter.

Tax Rate

The tax rate is 2.40% for residents, 1.20% for nonresidents of the City of Detroit and 2.0% for partners who are corporations.

Making Payments

The Michigan Department of Treasury (Treasury) is responsible for the processing of City of Detroit Partnership returns. Generally, all partnerships must report on a calendar year. Report the same year that is reported on the U.S. Form 1065. In lieu of installment payments of estimated tax, you may pay the full amount for the year with by the first due date for the year (April 15 for calendar year filers).

For calendar year taxpayers, the estimated tax is payable in equal installments on or before April 15, June 15, September 15 and January 15 of the following year. For fiscal year filers, payments are due by the 15th day of the fourth, sixth, ninth, and thirteenth month following the start of the fiscal year.

Filing Quarterly Tax Returns

Make a check payable to "State of Michigan - Detroit" and write the taxpayer's Federal Employer Identification Number (FEIN) and "2025 Form 5461" on the front of the check. Mail the check with a completed Form 5461. Do NOT staple the check to the form. Mail the check and form to:

Michigan Department of Treasury
City Tax Administration
PO Box 30813
Lansing MI 48909

When Income Changes During the Year

If estimated payments for the Partnership have already been made, amend the estimate on the next installment voucher. Apply the increase or decrease equally over the remaining installments. To avoid amending the fourth installment voucher, file the 2025 partnership income tax return before February 2026. With this option, it is not necessary to file the fourth installment voucher (due January 15, 2026).

If no estimated payments have been made, use the chart below to see which period the tax is due.

If the change occurs

Pay on or before

April 1 through May 31	June 15, 2025
June 1 through Aug. 31	Sept. 15, 2025
Sept. 1 through Dec. 31	Jan. 15, 2026

Estimate the partnership's 2025 income. Use the 2024 Detroit, Michigan and U.S. composite/partnership income tax returns for the partnership for reference (even if not yet completed).