

Michigan Department of Treasury - City Tax Administration  
 5123 (Rev. 04-20)  
 Issued under authority of Public Act 284 of 1964, as amended.  
 See instructions for filing guidelines.

## 2021 City Estimated Income Tax for Individuals

**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.

### Who Must File Estimated Tax Payments

You must make estimated income tax payments if you expect to owe more than \$100 when you file your City Income Tax Return.

If you owe more than \$100, you may not have to make estimated payments if you expect your 2021 withholding to be at least 70 percent of the lesser of your total 2021 tax or your total 2020 tax.

The requirements to make estimated payments apply to both city residents and nonresidents with a city tax liability.

**Do not submit this form for any quarter that you do not have estimated tax due.**

### Payment Due Dates

File a *City Estimated Individual Income Tax Voucher* (Form 5123) by April 15, 2021 and pay at least one-fourth (1/4) of the estimated tax. The remaining estimated tax is due in three equal payments on the following dates:

- June 15, 2021;
- September 15, 2021, and,
- January 18, 2022.

(Adjust the remaining quarterly payments if your income increases or decreases during the year).

**NOTE: You will not receive reminder notices. Visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) to obtain a form or call 517-636-5829 to have tax forms mailed to you.**

### How to Pay Estimated Tax

#### Mail Your Payment

Visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) to obtain Form 5123. Do not use estimated payment vouchers intended for another taxpayer. If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

Make your check payable to “**State of Michigan - Detroit**”. Print the **last four digits of your Social Security number** and “**2021 City Estimate**” on the front of your check.

Mail your payment to:

**Michigan Department of Treasury  
 P.O. Box 30738  
 Lansing, MI 48909**

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## 2021 CITY Estimated Individual Income Tax Voucher

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Filer's Name(s) (First Name, Middle Initial, Last Name)	Filer's Full Social Security Number	Spouse's Full Social Security Number	
Address (Street, City, State, ZIP Code)	<b>Due Date for Calendar Filers</b>	Account Number:	
	Payment for the City of:	<b>CITY</b>	<b>WEB</b>
	<b>DETROIT</b>	City Code:	<b>170</b>
	<b>WRITE PAYMENT AMOUNT HERE</b>	\$	00

**Make check payable to “State of Michigan - Detroit.”** Write the last four digits of filer’s Social Security number and “2021 City Estimate” on the check. Do not fold or staple.

**Mail to:** Michigan Department of Treasury, P.O. Box 30738, Lansing, MI 48909.

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