0 0 0 0 1 2 3 4	0 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 2 2 2 2		3 8 8 8 2 3 4 5
0.4			0.4
0 4 0 5	2025 City Estimated Income Tax for Indiv		0 4
0 6	NOTE: If you are married and plan to file your annual return as "mar		0.6
0 7	the Social Security Numbers (SSN) for both you and your spouse; so		0.7
0 8	Who Must File Estimated Tax Payments	How to Pay Estimated Tax	0.8
0 9	You must make estimated income tax payments if you expect	e-Payments	0.9
1 0	to owe more than \$100 when you file your City Income Tax	You may choose to make your estimated income tax	1 0
11	Return. If you owe more than \$100, you may not have thio make	payments electronically instead of mailing a payment with	11
1 2	estimated payments if you expect your 2025 withholding to be at	the personalized form provided. Paying electronically is	12
1 3	least 70 percent of the lesser of your total 2025 tax or your total	easy, fast and secure. Payment options include direct debit	13
1 4	2024 tax:	(eCheck) from your checking or savings account, or payment	14
1 5	The requirements to make estimated payments apply to both	by credit or debit card. If you choose to make your payment	15
1 6	city residents and nonresidents with a city tax liability.	electronically, you do not need to mail form 5123 to Treasury.	16
1 7	Do not submit this form for any quarter that you do not	Visit www.michigan.gov/citytax for more information.	17
1 8	have estimated tax due.	Mail Your Payment	1 8
1 9	Baller Burg Balle	Do not use estimated payment vouchers intended for another	1 9
2 0	Payment Due Dates	taxpayer. If you have made estimated tax payments and do not	2 0
21	File a City Estimated Individual Income Tax Voucher	owe more tax for the year, you still must file a tax return.	2 1
2 2	(Form 5123) by April 15, 2025 and pay at least one-fourth	Make your check payable to "State of Michigan - Detroit".	2 2
2 3	(1/4) of the estimated tax. The remaining estimated tax is due	Print the last four digits of your Social Security number	23
2 4	in three equal payments on the following dates: June 16, 2025;	and "2025 City Estimate" on the front of your check.	2 4
2 5	September 15, 2025; and, January 15, 2026.	Visit www.michigan.gov/citytax to obtain Form 5123.	2.5
2 6	NOTE: You will not receive reminder notices. Visit	Mail your payment to:	2 6
2 7	www.michigan.gov/citytax to obtain a form or call	Michigan Department of Treasury	2 7
2 8	517-636-5829 to have tax forms mailed to you.	P.O. Box 30738	2 8
2 9	Personalized Forms	Lansing, MI 48909	2 9
3 0	If you made estimated payments last year, Treasury will send		3 0
3 1	you personalized vouchers. To protect your privacy, your	Nonpayment, Late Payment, or Underpayment of	3 1
3 2	personalized vouchers contain only the last 4 digits of your	Estimates	3 2
3 3	SSN. If you are married and plan to file your annual return as	Failure to make required estimated tax payments or	3 3
3 4	"married filing separately," DO NOT use preprinted vouchers	underpayment of estimated tax will result in assessment of	3 4
3 5	containing both your and your spouse's SSNs; separate	penalty and interest. Treasury will compute your penalty	3 5
3 6	vouchers and payments must be submitted for each filer.	and interest and send you a bill.	3 6
3 7	Personalized forms shorten the processing time of your payment	The interest rate is 1 percent above the adjusted prime	3 7
3 8	and reduce the chance of an error in your account. Do not use	rate and is adjusted on January 1 and July 1 of each year.	3 8
3 9	personalized forms if information on the form is incorrect and	Interest is charged from the original due date of the return to the date the balance of the tax is paid. The interest rate	3 9
4 0	DO NOT USE ANOTHER TAXPAYER'S VOUCHER OR	through June 30, 2025 is 9.47 percent annually (0.0002595	4 0
4 1	PHOTOCOPY ANOTHER TAXPAYER'S FORM. If you do,	daily rate). For interest rates after June 30, 2025, visit	4 1
4 2	your payments could be applied to the wrong account. If you lose	www.michigan.gov/citytax or call 517-636-5829.	4 2
4 3	a form or have not made estimated payments previously, visit	The penalty for failure to make estimated payments is 1% per	4 3
4 4	www.michigan.gov/citytax to obtain a form or call	month on the unpaid balance, up to 25% of the total tax due.	4 4
4 5	517-636-5829 to have tax forms mailed to you.		4 5
4 6		Continue instructions on Page 2	4 6
4 7			4 7
4 8	Michigan Department of Treasury - City Tax Administration		4 8
4 9	5123 (Rev. 03-24)		4 9
5 0	2025 CITY Estimated Individual Income Tea Ver-	shor	5 0
5 1	2025 CITY Estimated Individual Income Tax Vou issued under authority of Public Act 284 of 1964, as amended. See instructions for filing guidelines.	CHEL	5 1
5 2	Filer's Name(s) (First Name, Middle Initial, Last Name)	Filer's Full Social Security Number   Spouse's Full Social Security Number	5 2
5 3	The Strangly (Fiscinanc, Middle Hillal, Lastinant)	Timor 3 Fall Coolar Geograpy Number   Spouses Full Studies Security Number	5 3
5 4	Address (Street, City, State, ZIP Code)	Due Date for Calendar Filers Account Number	5 4
5 5		CITY I WEB	5 5
56		Payment for the City of: City Code	56
5 7 5 8		DETROIT 170	5 7
5 8 5 9		WRITE PAYMENT	5 8 5 9
60		AMOUNT HERE \$ 00	6 0
6 1	Make check payable to "State of Michigan - Detroit." Write the last four digits of filer	<u> </u>	6 1
6 2	Mail to: Michigan Department of Treasury, P.O. Box 30738, Lansing, MI 48909.		6 2
63	+ 0000 2025 106 01 27 7		63
	- 9999 4949 199 91 47 /		
0000	0.00001111111111111222222222223333333333	444444555555555556666666667777777777888	3 8 8 8

0 0 0 0 1 2 3 4	$egin{array}{cccccccccccccccccccccccccccccccccccc$	4 4 4 4 4 4 5 5 5 5 5 5 5 5 5 5 5 6 6 6 6	
1204			
0 4		Instructions 0,4	
0 5	You will need your 2024 city income tax return for reference	Line 5: Estimate credits for your 2025 return.	
0 6 0 7	(even if you have not completed them yet).	<b>Line 6:</b> Estimate the city tax you expect to be withheld from $0.60$	
0 8	Line 1: Estimate your taxable income expected in 2025.	your earnings.	
0 9	Residents should use an estimate of federal adjusted gross income and include the additions and subtractions from the	If you do not know if you must file estimates or if you	
1 0	2023 city income tax return. Nonresidents should consider only	are not sure how much to pay, contact the Michigan	
11	those items subject to tax in the city.	Department of Treasury's City Income Tax Administration at	
1 2	Line 2: To determine your exemption allowance, see your 2024	517-636-5829. Assistance is also available using TTY through the Michigan Relay Service by calling	
1 3	city income tax return. Multiply number of exemptions by	711.	
1 4	\$600.	Visit www michigan gov/citytay for additional information	
1 5	Line 4: Multiply line 3 by the city tax rate.		
16	• 2.4% (0.024) for city residents.		
1 7 1 8	• 1.2% (0.012) for city nonresidents.	1.57 	
1 9			
2 0	Estimated Tay Com	putation Worksheet	
2 1		our Records	
2 2		Jul Necolus	
2 3	1. Estimated 2025 city income subject to tax (see worksheet ins	structions)	
2 4	2. Exemption allowance amount (see worksheet instructions)		
2 5	3. Balance. Subtract line 2 from line 1		
2 6	4. Estimated city tax. Multiply line 3 by the city tax rate	42ξ	
2 7	5. All estimated city credits		
28	6. City tax you expect to be withheld from your earnings		
2 9 3 0	7. Total deductions. Add lines 5 and 6		
3 1	8. Estimated city tax due Subtract line 7 from line 4	<u> </u>	
3 2	9. Estimated city payment due. Divide the amount on line 8 by	4. Enter here and on each youcher 9	
3 3	NOTE A 1 2024	y unused credit must then be applied to your second voucher and	
3 4	following vouchers until the entire credit is used. Do not send an	y unused electre must then be applied to your second voucher and	
3 5		3.5	
3 6	Payment Record		
3 7	1st Installment 2nd Instal	Iment 3rd Installment 4th Installment 37	
3 8		38	
3 9	City Tax Paid	3 (5	
4 0		4:0	
4 1	Date	4:1	
4 2		42	
4 3 4 4	Check Number	43	
4 5	Check Number		
4 6		446	
4 7		447	
4 8		44.8	
4 9		4;9	
5 0		5,0	
5 1		5.1	
5 2		5;2	
5 3		5.5	
5 4		5,4	
5 5		55	
5 6		5:6	
5 7		5.7	
5 8 5 0		5.5	
5 9 6 0		55.6	
6 1		61	
6 2		6.2	
6 3		63	
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