



# Instructions for Form 5300

## 2025 City of Detroit Corporate Income Tax Quarterly Voucher

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### Quarterly Return Requirements

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Every Corporation with an annual Corporate Income Tax liability of more than \$250 must make quarterly estimated tax payments. 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.

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### Making Payments

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The Michigan Department of Treasury (Treasury) is responsible for the processing of City of Detroit Corporate Income Taxes.

For calendar year taxpayers, returns and payments are **due April 15, June 15, September 15, and January 15** of the following year. Fiscal year taxpayers should make returns and payments **on or before the 15th day** of the 4th, 6th, 9th and 13th months following the start of the fiscal year.

If the tax year was less than 12 months (e.g., the business was opened or closed during the year), annualize the tax to see if estimates must be filed.

To avoid interest and penalty for the underpayment of estimated tax, the sum of all estimated payments must be at least 70 percent of the lesser of the annual liability for 2024 or 2025. Estimated payments should be made evenly through the year but may be adjusted if the estimated tax liability for the year changes.

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### Using Personalized Estimated Payment Return Vouchers

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Some taxpayers may have received personalized estimated payment returns.

- File the original form and retain a copy.
- Use the personalized forms whether you fill them out yourself or get help from a tax preparer.

- The use of a personalized form shortens the processing time and reduces the chance of an error in posting the payment to the incorrect account.
- Do not use personalized returns if information on the voucher is incorrect and **DO NOT USE OTHER TAXPAYERS' RETURNS OR PHOTOCOPY THEIR FORMS**. Doing so could result in the payment posting to the wrong account.
- If using software to prepare the return, a personalized voucher may be created by the software with which to submit the payment.

If you lose a voucher or have not made estimated tax payments before, visit [michigan.gov/citytax](https://michigan.gov/citytax) to obtain a form.

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### Penalty and Interest

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If a taxpayer fails to make sufficient estimated payments as discussed in these instructions, penalty and interest will accrue.

Penalty is 1 percent of the tax due for each month or fraction thereof, to a maximum of 25 percent.

**NOTE:** The interest rate is adjusted by Treasury on January 1 and July 1 of each year to 1 percent above the adjusted prime rate, and is posted as a Revenue Administrative Bulletin (RAB). For updated interest rates, go online to [michigan.gov/citytax](https://michigan.gov/citytax) and select "Reports and Legal" in the banner near the top of the page. The applicable RAB is titled "Interest Rate."

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### Filing Quarterly Tax Returns

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Make a check payable to "State of Michigan - Detroit" and write the taxpayer's Federal Employer Identification Number (FEIN), the tax year and "City Corp Estimate" on the front of the check. Mail the check with a completed Form 5300. Do NOT staple the check to the return. Mail the check and return to:

Michigan Department of Treasury  
PO Box 30409  
Lansing MI 48909