

FINAL Draft 06/30/2026

Instructions for Form 5122 - CITY-V

CITY Income Tax Payment Voucher - 2026

Important Information

Mail Form 5122, "CITY Income Tax Payment Voucher (CITY-V)" with your payment after you file your City Income Tax return.

If you do not owe any tax on your filed City Income Tax return, do not file this form.

Enter on Form 5122 - CITY-V below the balance due as shown on your:

- Form 5118, "City Resident Income Tax Return," line **24e**, or
- Form 5119, "City Nonresident Income Tax Return," line **26e**, or
- Form 5120, "City Part-Year Resident Income Tax Return," line **44e**.

Your payment and Form 5122 - CITY-V are **due April 15, 2027**. If you pay late, you must add penalty and interest to the amount due.

Penalty accrues monthly at one percent of the tax due, and increases by an additional one percent per month, or fraction thereof (e.g., penalty on a \$500 tax due will be \$30 if the tax is unpaid for six months).

The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1 of each year. Interest is charged from the original due date of the return to the date the balance of the tax is paid.

The interest rate through June 30, **2027** is **x.xx** percent annually (.000xxx daily rate). For interest rates after June 30, **2027** visit www.michigan.gov/citytax or call 517-636-5829.

If you do not include penalty and interest with your payment when required, Treasury will send you a bill for the additional amount due.

Electronic Payments

You may choose to make your City Income Tax payment electronically. Paying electronically is easy, fast and

secure. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. **Note: A direct debit set to be withdrawn after the return's due date may be subject to penalty and interest.**

You can also make your City Income Tax payment using direct debit when supported by your e-file software provider.

If you choose to make your payment electronically, you do not need to mail form 5122 to Treasury.

Visit www.michigan.gov/citytax for more information.

Mailing Instructions

- Make your check payable to the **"State of Michigan - City Income Tax Bureau"**. Print **"2026 CITY-V"** and the **last four digits of your Social Security number** on the check. If paying on behalf of another filer, write the filer's name and the last four digits of the filer's Social Security number on the check. For accurate processing of your payment, do not combine this payment with any other payments.
- Detach Form 5122 - CITY-V along the dotted line.
- Do not attach your payment to Form 5122 - CITY-V. Place both items separately in the envelope and mail to:

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

- Do not attach a copy of your return or payment to Form 5122 - CITY-V. Attaching either item will delay the application of payment to your account.
- Do not write notes on Form 5122 - CITY-V or submit the voucher without payment.

If you have questions, you may call the Michigan Department of Treasury's City Income Tax Section at 517-636-5829. Assistance is also available using TTY through the Michigan Relay Service by calling 711.

Visit www.michigan.gov/citytax for additional information.

Mail this form with payment for your filed city return. Do not file with your paper return.

Detach here and mail with your payment. Do not fold or staple the voucher.

Michigan Department of Treasury - City **Income Tax Bureau**
5122 (Rev. **06-26**)

CITY Income Tax Payment Voucher - 2026

CITY-V

Issued under authority of Public Act 284 of 1964, as amended. See instructions for filing guidelines.

Mail Form 5122 - CITY-V with your payment after you file your City Income Tax return.

Do not use this form to make any other payments to the State of Michigan.

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/Postal Code, Country Code)	Payment for the City of:	City Code
	WRITE PAYMENT AMOUNT HERE	\$

Make check payable to **"State of Michigan - City Income Tax Bureau."** Write the last four digits of filer's **Social Security number** and **"2026 City-V"** 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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