

## 2026 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 2026 withholding to be at least 70 percent of the lesser of your total 2026 tax or your total 2025 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, 2026 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, 2026; September 15, 2026; and, January 15, 2027.

**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.

### Personalized Forms

If you made estimated payments last year, Treasury will send you personalized vouchers. To protect your privacy, your personalized vouchers contain only the last 4 digits of your SSN. If you are married and plan to file your annual return as "married filing separately," DO NOT use preprinted vouchers containing both your and your spouse's SSNs; separate vouchers and payments must be submitted for each filer.

Personalized forms shorten the processing time of your payment and reduce the chance of an error in your account. Do not use personalized forms if information on the form is incorrect and DO NOT USE ANOTHER TAXPAYER'S VOUCHER OR PHOTOCOPY ANOTHER TAXPAYER'S FORM. If you do, your payments could be applied to the wrong account. If you lose a form or have not made estimated payments previously, 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

#### e-Payments

You may choose to make your estimated income tax payments electronically instead of mailing a payment with the personalized form provided. 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. If you choose to make your payment electronically, you do not need to mail form 5123 to Treasury. Visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) for more information.

#### Mail Your Payment

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 "**2026 City Estimate**" on the front of your check. Visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) to obtain Form 5123.

#### Mail your payment to:

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

### Nonpayment, Late Payment, or Underpayment of Estimates

**Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest. Treasury will compute your penalty and interest and send you a bill.**

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, 2026 is 8.48 percent annually (0.0002324 daily rate). For interest rates after June 30, 2026, visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) or call 517-636-5829.

The penalty for failure to make estimated payments is 1% per month on the unpaid balance, up to 25% of the total tax due.

Continued instructions on Page 2

## 2026 CITY Estimated Individual Income Tax Voucher

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

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)	Due Date for Calendar Filers	Account Number CITY   WEB
	Payment for the City of: DETROIT	City Code 170
	WRITE PAYMENT AMOUNT HERE	\$ 00

Make check payable to "State of Michigan - Detroit." Write the last four digits of filer's Social Security number and "2026 City Estimate" on the check. Do not fold or staple.

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

+ 0000 2026 106 01 27 5

## Worksheet Instructions

**You will need your 2025 city income tax return for reference (even if you have not completed them yet).**

**Line 1:** Estimate your taxable income expected in 2026. Residents should use an estimate of federal adjusted gross income and include the additions and subtractions from the 2024 city income tax return. Nonresidents should consider only those items subject to tax in the city.

**Line 2:** To determine your exemption allowance, see your 2025 city income tax return. Multiply number of exemptions by \$600.

**Line 4:** Multiply line 3 by the city tax rate.

- 2.4% (0.024) for city residents.
- 1.2% (0.012) for city nonresidents.

**Line 5:** Estimate credits for your 2026 return.

**Line 6:** Estimate the city tax you expect to be withheld from your earnings.

If you do not know if you must file estimates or if you are not sure how much to pay, contact the Michigan Department of Treasury's City Income Tax Administration at 517-636-5829. Assistance is also available using TTY through the Michigan Relay Service by calling 711.

Visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax) for additional information.

## Estimated Tax Computation Worksheet Keep for Your Records

1. Estimated 2026 city income subject to tax (see worksheet instructions)..... 1. \_\_\_\_\_
2. Exemption allowance amount (see worksheet instructions)..... 2. \_\_\_\_\_
3. Balance. Subtract line 2 from line 1..... 3. \_\_\_\_\_
4. Estimated city tax. Multiply line 3 by the city tax rate..... 4. \_\_\_\_\_
5. All estimated city credits ..... 5. \_\_\_\_\_
6. City tax you expect to be withheld from your earnings..... 6. \_\_\_\_\_
7. Total deductions. Add lines 5 and 6 ..... 7. \_\_\_\_\_
8. Estimated city tax due. Subtract line 7 from line 4..... 8. \_\_\_\_\_
9. Estimated city payment due. Divide the amount on line 8 by 4. Enter here and on each voucher..... 9. \_\_\_\_\_

**NOTE:** Apply your 2025 overpayment to your first voucher. Any unused credit must then be applied to your second voucher and following vouchers until the entire credit is used. Do not send an estimate form unless you are sending payment with it.

### Payment Record

	1st Installment	2nd Installment	3rd Installment	4th Installment
City Tax Paid				
Date				
Check Number				