

Michigan Document Identification Code Specifications for City of Detroit and City of Flint (City) Taxes and Sales, Use and Withholding Vouchers

Document Identification codes (Doc IDs) are mandatory for all forms listed below. Voucher samples are posted on the State Exchange System (SES).

VOUCHERS

Form	Title
5094	Sales, Use and Withholding Payment Voucher
5122	City Income Tax Payment Voucher (CITY-V)
5123	City Estimated Individual Income Tax Voucher
5209	City Income Tax Return Application for Extension of Time to File
5299	City Corporate Income Tax E-file Annual Payment Voucher (CITY CORP-V)
5300	City Corporate Income Tax Quarterly Voucher
5301	Application for Extension of Time to File City Corporate Income Tax Return
5323	City Income Tax Withholding Monthly Return

Note: These instructions include an example for completing the Doc ID for a voucher with a three-digit voucher number (City) as well as an example for a voucher with a two-digit voucher number (State of Michigan Form 5094).

DEVELOPER IDENTIFICATION

Print assigned software developer (developer) code in the bottom-left corner of each form. New developers will use their four-digit NACTP ID (NACTP membership is not required in order to receive an ID) or will be assigned a developer ID by Michigan Department of Treasury (Treasury), Forms, Documentation, and E-file Services (FDES) at the time "Letter of Intent to Participate in E-File and Substitute Forms Programs" (Form 4430 LOI) is received.

Direct all sample voucher submissions to MIFormsEfile@michigan.gov.

Note: Treasury reserves the right to request paper submissions.

VOUCHER SIZE

Software programs must print vouchers 8-1/2" wide x 3-1/2" high, one to a page, with a top line generated to define the cutting edge for the preparer. Position form at the bottom of the page to ensure a dependable feeding edge and positive margin for optical scanning.

PAPER STOCK

Provide instruction with software that specifies the required paperweight of 20 to 24 pounds. Lighter weight papers will jam processing equipment.

LOCATION

The Doc ID must be located in the bottom-left corner of all vouchers, 0.5" from bottom and 0.5" from left edge of paper. Exact placement is required. A minimum 0.25" margin of white space is required around each Doc ID number in all directions. **Do not print any other text or lines in this area.**

FONT AND INK COLOR

Courier font, 12-point size, regular weight is preferred. Courier 12 bold is acceptable. Ink color must be black. Text must be all CAPS.

NEW IN 2026:

City Administration Update

Treasury will administer City of Flint taxes beginning with tax year 2026 (and City Withholding for 2027). “City of Detroit” references have been removed from existing City forms to create generic forms used by taxpayers from both Detroit and Flint. In the “City Code” field, the Detroit code is 170, and the Flint code is 190.

If supporting City taxes, developers are required to support all cities administered by Treasury by tax type (i.e., if your product supports City Income Tax, you are required to support City of Detroit AND City of Flint Income Tax and all other cities administered by Treasury in the future).

CONTINUING IN 2026:

“Using Michigan’s PDFs” Checkbox on Form 4430 LOI

Developers should check this box for each supported tax type where Michigan’s form PDFs are used as is. Developers should NOT check this box if forms are created from scratch or manipulated in any way (aside from the Doc ID).

Developer Testing

Submit **via email** a single, two-page PDF per form consisting of **one full-field voucher and one variable-filled voucher** with varying names, dates, account numbers (i.e., FEIN/SSN), etc. If submitting multiple forms, add them to the same PDF in numerical order by form number (see Form 4430 LOI for the order).

Doc ID Check Digit Calculation

Please download the State and/or City calculation spreadsheets located on the SES, where you will find the prepopulated digits for every form’s Doc ID. Where you see zeroes, you will need to replace them with your four-digit developer code (if your developer code is only two or three digits, you will add one or two zeroes to the beginning – i.e., developer code 12 will be 0012 in the Doc ID). After you enter your developer code into the spreadsheet and press ENTER, the check digit will be automatically recalculated.

QUESTIONS

FDES email: MIFormsEfile@michigan.gov.

Document Identification Code Specifications for City Tax Vouchers

(Forms 5122, 5123, 5209, 5299, 5300, 5301, and 5323)

City Form		Developer Code					Tax Year					Form Number				Page Number			State Code			Check Digit
		o	e	o	e		o	e	o	e		o	e	o		e	o		e	o		
		1	2	3	4		5	6	7	8		9	10	11		12	13		14	15		
5122	+	3	7	7	1		2	0	2	6		1	0	5		0	1		2	7		0

Doc ID Example

+3771 2026 105 01 27 0

+: Target Mark. The numeric portion of the Doc ID Code is preceded by a target mark, which is a “+” (plus sign) at **16 pt.** bold.

Positions 1-4: Developer Code. Numeric code provided by the NACTP or FDES to be used from year to year. If the numeric code is less than 4 digits, add a zero (zeroes) to the front of the numeric code to equal 4 digits.

Blank space

Positions 5-8: Tax Year. 4-digit tax year to which the voucher applies. City Income Tax and City Corporate Tax year is the current year. City Withholding year is the coming year.

Blank space

Positions 9-11: Form Number. 3-digit voucher number (included on each City form in the Doc ID Code).

Blank space

Positions 12-13: Page Number. 2-digit page number. Add a zero to the front of single-digit numbers to equal 2 digits (e.g., page 1 = 01).

Blank space

Positions 14-15: State Code. Enter “27.”

Blank space

Position 16: Check Digit. Add the value of the digits in the odd positions and twice the value of the digits in the even positions (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the check digit. If the result is **10**, use **0** as the check digit.

See Doc ID Calculation Spreadsheet on the SES.

Document Identification Code Specifications for the State Tax Voucher

(Form 5094)

State Form		Developer Code					Tax Year					Form Number			Page Number			State Code			Check Digit
		o	e	o	e		o	e	o	e		o	e		o	e		o	e		
		1	2	3	4		5	6	7	8		9	10		11	12		13	14		
5094	+	3	7	7	1		2	0	2	7		9	0		0	1		2	7		9

Doc ID Code Example

+3771 2027 90 01 27 9

+: Target Mark. The numeric portion of the Doc ID Code is preceded by a target mark, which is a “+” (plus sign) at **16 pt.** bold.

Positions 1-4: Developer Code. Numeric code provided by the NACTP or FDES to be used from year to year. If the numeric code is less than 4 digits, add a zero (zeroes) to the front of the numeric code to equal 4 digits.

Blank space

Positions 5-8: Tax Year. 4-digit tax year to which the form applies.

Blank space

Positions 9-10: Form Number. 2-digit form number (included on each Michigan form in the Doc ID Code).

Blank space

Positions 11-12: Page Number. 2-digit page number. Add a zero to the front of single-digit numbers to create 2 digits (e.g., page 1 = 01).

Blank space

Positions 13-14: State Code. Enter “27.”

Blank space

Position 15: Check Digit. Add the value of the digits in the odd positions and twice the value of the digits in the even positions (ignore spaces), subtract the second digit of the sum from 10 and the result will equal the check digit. If the result is **10**, use **0** as the check digit.

See Doc ID Calculation Spreadsheet on the SES.