# 2027 City Estimated Income Tax for Individuals

**NOTE:** If you are married and plan to file your annual return as "married, filing separately," 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 2027 withholding to be at least 70 percent of the lesser of your total 2027 tax or your total 2026 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, 2027 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, 2027; September 15, 2027; and, January 18, 2028.

**NOTE: You will NOT receive reminder notices. Visit 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 your unique personal ID. If you are married and plan to file your annual return as "married filing separately," 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** 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** 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.

Visit **www.michigan.gov/citytax** to obtain Form 5123.

Make your check payable to "**State of Michigan - City Income Tax Bureau**". Print the **last four digits of your Social Security number** and "**2027 City Estimate**" on the front of your check.

**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, 2027 is x.xx percent annually (0.000xxxx daily rate). For interest rates after June 30, 2027, visit **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.

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**Draft 06/30/2026**

Michigan Department of Treasury - City Income Tax Bureau
5123 (Rev. 06-26)

# 2027 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/Postal Code, Country Code) | **Due Date for Calendar Filers** | Account Number<br>CITY \| WEB |
| | Payment for the City of: | City Code |
| | **WRITE PAYMENT AMOUNT HERE** | $ 00 |

**Make check payable to "State of Michigan - City Income Tax Bureau."** Write the last four digits of filer's Social Security number and "2027 City Estimate" 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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