

Worksheet Instructions

You will need your **2026** city income tax return for reference (even if you have not completed them yet).

Line 1: Estimate your taxable income expected in **2027**. Residents should use an estimate of federal adjusted gross income and include the additions and subtractions from the **2025** 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 **2026** city income tax return. Multiply number of exemptions by \$600.

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

City	City Resident Rate	City Nonresident Rate
Detroit	2.4 % (0.24)	1.2% (0.012)
Flint	1.0% (0.01)	0.05% (0.005)

Line 5: Estimate credits for your **2027** 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 for additional information.

Estimated Tax Computation Worksheet Keep for Your Records

1. Estimated **2027** 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 **2026** 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				