

DRAFT 06/23/21 instructions

City Income Tax Withholding E-file Payment Voucher Instructions

Mail the City Income Tax Withholding E-file Payment Voucher (Form 5322) with your payment after you e-file your City Income Tax Withholding Monthly/Quarterly Return (Form 5323) or your City Income Tax Withholding Annual Reconciliation (Form 5321).

Use Form 5322 when you e-file a tax due return and are paying by paper check. If you choose to make your payment electronically you do not need to mail Form 5322 to Treasury.

Do not use this voucher for any other type of payment or any other tax.

Enter on Form 5322 below the total payment due as shown on Form 5323, line 6, or Form 5321, line 13.

Returns filed late and without payment of tax due are subject to penalty and interest. If your return is filed with additional tax due, include penalty and interest with your payment. Penalty is 1% of the tax due and increases by an additional 1% per month or fraction thereof, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1 percent. For current interest rates, visit www.michigan.gov/taxes.

To ensure that payments are correctly applied to the account:

- If making a monthly or quarterly payment: Enter the month and year (MM-YYYY) for the return period you are making a payment for, not the date you are making the payment.
If making an annual payment: Enter the month and year your tax year ends, not the date you are making the payment. Also check the box below to indicate this an "Annual Payment."

- Do not use this form for payment of penalty and interest only.
Verify that the nine-digit Federal Employer Identification Number (FEIN) appears correctly on the voucher.
Detach Form 5322 along the dotted line.
Do not attach copies of your return to Form 5322. Attaching a copy of your return will delay the application of payment to your account.
Make check payable to "State of Michigan - Detroit." Write the FEIN, tax period and "City WH-V" on the check. Do not attach payment to Form 5322. Instead, place both items loose in the envelope and mail to: Michigan Department of Treasury, PO Box 30409, Lansing MI 48909.
Do not write notes on Form 5322 or submit the voucher without payment.
If you choose to make your payment electronically you do not need to mail Form 5322 to Treasury.

If you have question, you may call the Michigan Department of Treasury's City Withholding Tax Section at 517-636-5829. Assistance is available using TTY through the Michigan Relay Service by calling 1-800-649-3777 or 711.

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

05-06-21 draft

Mail this voucher with payment for an e-filed return. Do NOT send a copy of your return with this voucher.

Michigan Department of Treasury - City Tax Administration
5322 (Rev. 05-21)

2022 City of Detroit Income Tax Withholding E-file Payment Voucher

CITY WH-V

Issued under authority of Public Act 284 of 1964, as amended.

Form with fields for Taxpayer's Business Name, Federal Employer Identification Number (FEIN), Street Address, Return is for the city of DETROIT, City Code 170, City, State, ZIP/Postal Code, Return Period Ending (MM-YYYY) if Making a Monthly or Quarterly Payment, and WRITE PAYMENT AMOUNT HERE \$.

+ 0000 2022 705 01 27 8