

## 2014 MI-1040ES, Michigan 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) or correspondence identification numbers 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 \$500 when you file your 2014 MI-1040 return.

If you owe more than \$500, you may not have to make estimated payments if you expect your 2014 withholding to be at least:

- 90 percent of your total 2014 tax (qualified farmers, fishermen and seafarers use 66 2/3 percent),
- 100 percent of your 2013 taxes, or
- 110 percent of your total 2013 tax if your 2013 adjusted gross income is more than \$150,000 (\$75,000 for married, filing separately).

Total 2013 tax is the amount on your 2013 MI-1040, line 21 less the sum of your tax credits on lines 25, 26, 27b, and 28.

Estimated tax payments are **not** needed if two-thirds of your gross income is from farming, fishing or seafaring and you meet the qualifications.

Estimate filing requirements apply whether or not you are a Michigan resident.

**Do not submit this form for any quarter that you do not have estimated tax due.**

### Payment Due Dates

You may pay in full with the first estimate voucher due April 15, 2014. You may also pay in equal installments due on or before April 15, 2014, June 16, 2014, September 15, 2014, and January 15, 2015.

**Note: You will *not* receive reminder notices; save this set of forms for all of your 2014 payments.**

### Where to Mail Your Payment

Make your check payable to “**State of Michigan.**” Print your SSN(s) and “**2014 MI-1040ES**” on the front of your check. If paying on behalf of another taxpayer, write the taxpayer’s name and SSN on the check. To ensure accurate processing of your return, send one check for each return type. Send your check with the MI-1040ES form for that installment. Do **not** staple your check to the form. Send your voucher and check to:

**Michigan Department of Treasury  
 P.O. Box 30774  
 Lansing, MI 48909-8274**

DETACH HERE AND MAIL THE RETURN WITH YOUR PAYMENT. DO NOT FOLD OR STAPLE THE RETURN.

### 2014 MICHIGAN MI-1040ES Estimated Individual Income Tax Voucher

Issued under authority of Public Act 281 of 1967. See instructions for filing guidelines.

Due Date for Calendar Year Filers

Filer's Name(s)	Filer's Social Security No.	Spouse's Social Security No.
Address (Street, City, Stte, ZIP Code)	<b>WRITE PAYMENT AMOUNT HERE</b>	
	\$	.00
<b>MAIL TO:</b> Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909-8274		Enclose check payable to “ <b>State of Michigan.</b> ” Write the filer’s <b>SSN</b> and “ <b>2014 MI-1040ES</b> ” on the front of the check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE