

2012 MI-1040ES, Michigan Estimated Income Tax for Individuals

NOTE: Significant income tax changes take effect for 2012 and these changes may require some taxpayers to begin making estimated payments. Visit www.michigan.gov/treasury to find information on the following changes that may affect you: (1) Changes to exemption allowance, (2) Changes in taxation of pension benefits, (3) Changes to Homestead Property tax credit, (4) Elimination and adjustments to most other credits, and (5) Changes to business income apportionment.

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 2012 MI-1040 return.

If you owe more than \$500, you may not have to make estimated payments if you expect your 2012 withholding to be at least:

- 90 percent of your total 2012 tax (qualified farmers, fishermen and seafarers use 66 2/3 percent),
- 100 percent of your 2011 taxes, or
- 110 percent of your total 2011 tax if your 2011 adjusted gross income is more than \$150,000 (\$75,000 for married, filing separately).

Total 2011 tax is the amount on your 2011 MI-1040, line 19, less the sum of your tax credits on lines 24 through 27, 28b, 29, and 30.

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 17, 2012. You may also pay in equal installments due on or before April 17, 2012, June 15, 2012, September 17, 2012, and January 15, 2013.

Where to Mail Your Payment

Make your check payable to “**State of Michigan.**” Print your **Social Security number(s)** and “**2012 MI-1040ES**” on the front of your check. If paying on behalf of another taxpayer, write the taxpayer’s name and Social Security number 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.

2012 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

Taxpayer Name(s)	Your Social Security Number (SSN)	Spouse's Social Security Number
Address (Street, City, State, ZIP Code)	WRITE PAYMENT AMOUNT HERE	
	\$.00
MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909-8274		Enclose check payable to “ State of Michigan. ” Write your SSN and “ 2012 MI-1040ES ” on the front of your check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE