Michigan Department of Treasury - City Tax Administration
5123 (04-18)
Issued under authority of Public Act 284 of 1964, as amended.
See instructions for filing guidelines.

# 2019 City 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) 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 $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 2019 withholding to be at least 70 percent of the lesser of your total 2019 tax or your total 2018 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, 2019 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 17, 2019;

September 16, 2019, and,

January 15, 2020.

(Adjust the remaining quarterly payments if your income increases or decreases during the year).

**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.**

## How to Pay Estimated Tax

### Mail Your Payment

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

Make your check payable to "**State of Michigan - Detroit**". Print the **last four digits of your Social Security number** and "**2019 City Estimate**" on the front of your check.

**Mail your payment to:**

**Michigan Department of Treasury**
**P.O. Box 30738**
**Lansing, MI 48909**

Reset Form

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## 2019 CITY Estimated Individual Income Tax Voucher

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| 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 Code) | **Due Date for Calendar Filers** | Account Number CITY \| WEB |
| | Payment for the City of: DETROIT | City Code 170 |
| | **WRITE PAYMENT AMOUNT HERE** | $ 00 |

**Make check payable to "State of Michigan - Detroit."** Write the last four digits of filer's Social Security number and "2019 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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