Reset Form

Michigan Department of Treasury (Rev. 04-25)
Issued under authority of Public Act 281 of 1967, as amended.

2026 MI-1040ES, Michigan Estimated Income Tax for Individuals

Important Information

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 (CID) for both you and your spouse; separate vouchers and payments must be submitted for each filer.

Failure to provide a complete Social Security number on Form MI-1040ES will result in processing delays. For more information, see Revenue Administrative Bulletin 2021-17, *Estimated Payments for Individuals and Fiduciaries under the Michigan Income Tax Act.*

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 2026 MI-1040 return. If you owe more than $500, you may not have to make estimated payments if you expect your 2026 withholding to be at least:

- 90 percent of your total 2026 tax (qualified farmers, fishermen and seafarers use 66 and 2/3 percent),
- 100 percent of your 2025 tax, or
- 110 percent of your total 2025 tax if your 2025 adjusted gross income is more than $150,000 ($75,000 for married filing separately).

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.

Note: Only use this form for 2026 estimated payments. **Do not** combine any other payments with this form.

Payment Due Dates

You may pay in full with the first estimate voucher due April 15, 2026. You may also pay in equal installments due on or before April 15, 2026, June 15, 2026, September 15, 2026, and January 15, 2027.

NOTE: You will not receive reminder notices; save this set of forms for all of your 2026 payments.

How to Pay Estimated Tax

e-Payments

You may choose to make your estimated income tax payments electronically instead of mailing a payment with the personalized form provided. Paying electronically is easy, fast and secure. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. If you choose to make your payment electronically, you do not need to mail the MI-1040ES form to Treasury. Visit **www.michigan.gov/iit** to make your payment electronically.

Mail Your Payment

If you choose to mail your payment, make your check payable to "State of Michigan." Print the last four digits of your SSN and "2026 MI-1040ES" on the check. If paying on behalf of another filer, write the filer's name and the last four digits of the filer's SSN on the check. For accurate processing of your payment, do not combine this payment with any other payments. Send your check with the MI-1040ES voucher for that installment. Do not staple your check to the voucher. Send your voucher and check to:

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

Detach here and mail with your payment. Do not fold or staple the application. Provide full Social Security Number.

2026 MICHIGAN
MI-1040ES Estimated Individual Income Tax Voucher

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

Due Date for Calendar Year Filers

Filer's Name(s)	Filer's Full Social Security Number	Spouse's Full Social Security Number
Address (Street, City, State, ZIP/Postal Code, Country Code)	**WRITE PAYMENT AMOUNT HERE** $ .00	
	MAIL TO: Michigan Department of Treasury P.O. Box 30774 Lansing, MI 48909	Enclose check payable to **"State of Michigan."** Write last four digits of filer's **SSN** and **"2026 MI-1040ES"** on the front of your check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE

2026 MI-1040ES Additional Instructions and Worksheet

Nonpayment, Late Payment, or Underpayment of Estimates

If you fail to make required estimated payments, pay late or underpay in any quarter, Treasury may charge penalty and interest. Penalty is 25 percent of the tax due (minimum $25) for failing to file estimated payments or 10 percent (minimum $10) for failing to pay enough with your estimates or paying late. The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1. Interest is figured for the number of days the installment remained unpaid. If payment is late, penalty and interest must be added to the amount due. For current interest rates, visit **www.michigan.gov/taxes** for a copy of *Revenue Administrative Bulletin 2025-13.*

Income Changes During the Year

If you receive income unevenly during the year (e.g., from a seasonal business, capital gain, severance pay or bonus) or if your income changes during the year and you are already paying estimates, adjust your estimated payment on the next installment.

If you are not already paying estimates, use the following chart to see which period the tax is due.

If the change occurs:	Pay on or before:
Jan. 1 through March 31	April 15, 2026
April 1 through May 31	June 15, 2026
June 1 through Aug. 31	Sept. 15, 2026
Sept. 1 through Dec. 31	Jan. 15, 2027

If you do not want to adjust your fourth installment voucher, you may file your 2026 income tax return before February 1, 2027, instead. If you choose this option, you do not have to file the fourth voucher (due January 15, 2027). If you were not paying estimates but a change occurs between September 1 and December 31 that requires you to file estimates, you may file your 2026 MI-1040 return by February 1, 2027, instead of filing an MI-1040ES.

Estimated Tax Payments for Farmers, Fishermen or Seafarers

If at least two-thirds of your gross income is from farming, fishing or seafaring, you may:

- File your first 2026 voucher on or before January 15, 2027, and pay the entire amount of the estimated tax due, or
- File your 2026 MI-1040 return on or before March 1, 2027, and pay the entire tax with the return.

If you choose the second option, you do not need to pay estimated tax payments.

Fiscal Year Filers

Adjust all dates to correspond with your fiscal year. The first installment payment is due on the 15th day of the fourth month after your fiscal year ends. (Example: If your year ends March 30, your first payment is due July 15.)

Visit Treasury's website at **www.michigan.gov/taxes.**

Worksheet Instructions

You will need your Michigan and federal income tax returns for reference (even if you have not completed them yet).

Estimate your 2026 income. The Michigan income tax return begins with federal adjusted gross income (AGI) and allows for additions to and subtractions from AGI. Refer to *Additions and Subtractions* (Schedule 1) for allowable additions and subtractions. Enter your estimated income subject to tax on line 1.

To determine your exemption allowance for line 2, refer to your 2025 MI-1040. You may include all personal and dependency exemptions plus any special exemptions allowed on your Michigan return. Enter the amount of your exemption allowance, not the number of exemptions.

If you review the worksheet and still do not know if you must file estimates or if you are not sure how much to pay, call 517-636-4486. Assistance is available using TTY through the Michigan Relay Service by calling 711.

Visit Treasury's website at **www.michigan.gov/taxes.**

Estimated Tax Computation Worksheet

Keep for Your Records

1. Estimated 2026 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 tax. Multiply line 3 by 4.25% (0.0425) ..... 4. _____
5. All estimated credits ..... 5. _____
6. Tax you expect to be withheld from your earnings or retirement income 6. _____
7. Total deductions. Add lines 5 and 6 ..... 7. _____
8. Estimated tax due. Subtract line 7 from line 4 ..... 8. _____
9. Estimated payment due. Divide the amount on line 8 by 4, or by the number of estimated vouchers to be filed (see instructions). Enter here and on each voucher ..... 9. _____

NOTE: Apply your 2025 overpayment to your first quarter. Any unused credit must then be applied to your second quarter and following quarters 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
Tax Paid				
Date				
Check Number				