

**CITY OF DETROIT
FINANCE DEPARTMENT
INCOME TAX DIVISION
COLEMAN A. YOUNG MUNICIPAL CENTER
2 WOODWARD AVE., SUITE 512
DETROIT, MICH. 48226-3456**

**PRESORT STD
AUTO
U.S. POSTAGE PAID
DETROIT, MICH.
PERMIT NO. 2477**

**ESTIMATE TAX
PAYMENT VOUCHERS**

for 2005

FORM D1040 (ES)



1. PURPOSE OF CITY OF DETROIT ESTIMATED INCOME TAX VOUCHERS:
Payment vouchers are provided for paying currently any income tax due in excess of the tax withheld.
2. WHO MUST MAKE ESTIMATED TAX PAYMENTS:
A. Individuals and Unincorporated Businesses — Every resident and nonresident subject to the tax from whom the tax is not withheld must pay Estimated Income Tax. A payment is not required from individuals and unincorporated businesses, if the estimated tax on line 6 is One Hundred Dollars (\$100.00) or less. A husband and wife may make joint payments unless they are legally separated or divorced, or have different taxable years.
B. Corporations — Every Corporation subject to the tax on all or part of its net profits must make payments of Estimated Income Tax. A payment is not required from corporations, if the estimated tax on line 6 is Two Hundred Fifty Dollars (\$250.00) or less.
C. Partnerships — A partnership whose partners are subject to the tax on all or part of their distributive share of net profits may make payments of Estimated Income Tax. If the partnership makes payments, the partners will not be required to make payments as individuals, unless they have other income on which the Detroit income tax is expected to exceed One Hundred Dollars (\$100.00). The payments made by the partnership should be accompanied by a statement showing the names, addresses and social security numbers of the partners on whose behalf the payments are being made.
3. WHEN AND WHERE TO PAY ESTIMATED TAX:
A. First Payment for Calendar Year — The First Payment for a calendar year must be filed on or before April 30th of that year. The estimated tax is payable in equal installments on or before Apr. 30th, June 30th, Sept. 30th and Jan. 31st.
B. First Payment for Fiscal Year — The First Payment for a fiscal year, or period differing from the calendar year, must be filed within four (4) months after the beginning of each fiscal year or period. For example, if your fiscal year begins on April 1st, your first payment will be due on July 31st. Remaining installments will then be due on the last day of the 6th, 9th and 13th months after the beginning of the fiscal year.
C. Filing and Payment — The First Payment should be filed with the Treasurer, City of Detroit-Income Tax, P.O. Box 67000, Detroit, Michigan 48267-0216. The first installment payment may be made or you may pay in full. We do not send reminder notices requesting estimated tax installment payments. Please send your payments with the attached vouchers when due. Put your social security number on your check.
4. INCOME SUBJECT TO TAX:
A. Resident — All salaries, wages, bonuses, commissions and other compensation, net profits from a business or profession, net rental income, capital gains less capital losses, dividends, interest, income from estates and trusts and other income.
B. Nonresident — Salaries, wages, bonuses, commissions or other compensation for services rendered or work performed in Detroit; net rental income from property in Detroit; net profit from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Detroit; capital gains less capital losses from the sale of real or tangible personal property located in Detroit.
5. WITHHOLDING TAX CREDITS AND OTHER CREDITS:
A. Withholding Tax Credit — You may subtract from your estimate of Detroit income tax, the amount of Detroit income tax expected to be withheld.
B. Income Tax Paid by Partnership — If you are a member of a partnership which elects to file a return and pay the tax on behalf of its partners, you may subtract from your estimate of Detroit income tax, the amount of tax expected to be paid by the partnership for your distributive share of net profits.
C. Income Tax Paid to Another Municipality — If you are a resident of the City of Detroit, and pay income tax to another municipality, you may subtract from your estimate of Detroit income tax, the amount of income tax expected to be paid to the other municipality. The credit may not exceed the tax that a nonresident of Detroit would have paid on the same income.
6. INTEREST AND PENALTIES:
If the total amount of tax withheld or paid is less than seventy percent (70%) of the tax shown on the taxpayer's final return for the current or preceding taxable year, interest and penalties will be charged.
7. ANNUAL RETURN REQUIRED:
The payment of estimated tax does not excuse the taxpayer from filing an annual return.

ESTIMATED TAX WORKSHEET
(Keep For Your Records — Do Not File)

1.	Taxable Income Expected in 2005	\$
2.	Exemptions (\$750 For Each Exemption)	
3.	Estimated Detroit Taxable Income (Line 1 less line 2)	
4.	Estimated Detroit Income Tax Resident Individuals enter 2.50% of line 3 Nonresident Individuals enter 1.25% of line 3 Corporation enter 1.0% of line 3	
5.	Amount of Detroit Income Tax to be withheld or other credit expected	
6.	ESTIMATED TAX (Line 4 less line 5)	
7.	Computation of Installment: Check Due Date of declaration below and enter portion of line 6 as indicated: ☐ Apr. 30, 2005 - 1/4; ☐ June 30, 2005 - 1/3; ☐ Sept. 30, 2005 - 1/2; ☐ Jan. 31, 2006 - 100%	
8.	Amount of overpayment from last year elected to be credited to this year's estimated tax.	
9.	Amount to be paid (Line 7 less line 8)	\$

RECORD OF 2005
ESTIMATED TAX PAYMENTS

VOUCHER NUMBER	A DATE	B AMOUNT PAID	C 2004 OVERPAYMENT CREDIT APPLIED TO INSTALLMENT	D TOTAL AMOUNT PAID AND CREDITED ADD (B) AND (C)
1				
2				
3				
4				
TOTAL				

The disclosure of Social Security account number(s) on this tax return is mandatory. This solicitation and use of Social Security account numbers is authorized by federal law (42 USC § 405(c)(2)(C)(i)). Michigan law (MCL 141.642) and City of Detroit ordinance (1984 Detroit City Code § 18-10-11). The City of Detroit uses Social Security account numbers in the administration of its income tax law for the purpose of establishing taxpayer identification, to automate and unify its tax reporting and collection, and as otherwise needed for the administration of the City's income tax laws.

Under 1984 Detroit City Code § 18-10-16, any information gained by the income tax administrator, City treasurer, or other City official, agent or employee as a result of a tax return, investigation, hearing or verification required or authorized by the Uniform Income Tax Ordinance is confidential, except for official purposes in connection with the administration of the ordinance, and except in accordance with a proper judicial order.

D-1040-ES **2005**

MAKE CHECK
& MAIL TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-0216

Voucher **2**

☐ CHECK BOX FOR FISCAL
YEAR BEGINNING IN 2005

Calendar Year — Due June 30, 2005

PLEASE

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

CORPORATION ☐ OR PARTNERSHIP ☐
FEDERAL I.D. NUMBER

TYPE

OR

PRINT

LAST NAME, FIRST & MIDDLE INT. OF BOTH SPOUSES IF JOINT PAYMENT
(COMPLETE ADDRESS REQUIRED)

**CITY OF DETROIT
ESTIMATED
TAX PAYMENT**

AMOUNT
OF
PAYMENT

\$ _____

Fiscal year filers
enter year ending _____

(month and year)

**REMOVE
THIS
STUB
BEFORE
MAILING**

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

(To be used for making payment)

D-1040-ES **2005**

MAKE CHECK
& MAIL TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-0216

Voucher **1**

☐ CHECK BOX FOR FISCAL
YEAR BEGINNING IN 2005

Calendar Year — Due April 30, 2005

PLEASE

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

CORPORATION ☐ OR PARTNERSHIP ☐
FEDERAL I.D. NUMBER

TYPE

OR

PRINT

LAST NAME, FIRST & MIDDLE INT. OF BOTH SPOUSES IF JOINT PAYMENT
(COMPLETE ADDRESS REQUIRED)

**CITY OF DETROIT
ESTIMATED
TAX PAYMENT**

AMOUNT
OF
PAYMENT

\$ _____

Fiscal year filers
enter year ending _____

(month and year)

**REMOVE
THIS
STUB
BEFORE
MAILING**

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

(To be used for making payment)

D-1040-ES **2005**

MAKE CHECK
& MAIL TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-0216

Voucher **4**

☐ CHECK BOX FOR FISCAL
YEAR BEGINNING IN 2005

Calendar Year — Due January 31, 2006

PLEASE

TYPE

OR

PRINT

**REMOVE
THIS
STUB
BEFORE
MAILING**

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

CORPORATION ☐ OR PARTNERSHIP ☐
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INT. OF BOTH SPOUSES IF JOINT PAYMENT
(COMPLETE ADDRESS REQUIRED)

**CITY OF DETROIT
ESTIMATED
TAX PAYMENT**

AMOUNT
OF
PAYMENT

\$ _____

Fiscal year filers
enter year ending _____

(month and year)

(To be used for making payment)

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

D-1040-ES **2005**

MAKE CHECK
& MAIL TO

TREASURER CITY OF DETROIT
INCOME TAX
P.O. BOX 67000
DETROIT, MICHIGAN 48267-0216

Voucher **3**

☐ CHECK BOX FOR FISCAL
YEAR BEGINNING IN 2005

Calendar Year — Due September 30, 2005

PLEASE

TYPE

OR

PRINT

**REMOVE
THIS
STUB
BEFORE
MAILING**

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

CORPORATION ☐ OR PARTNERSHIP ☐
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INT. OF BOTH SPOUSES IF JOINT PAYMENT
(COMPLETE ADDRESS REQUIRED)

**CITY OF DETROIT
ESTIMATED
TAX PAYMENT**

AMOUNT
OF
PAYMENT

\$ _____

Fiscal year filers
enter year ending _____

(month and year)

(To be used for making payment)

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

DEPT 21601
INCOME TAX — ESTIMATE
TREASURER CITY OF DETROIT
PO BOX 67000
DETROIT MI 48267-0216

DEPT 21601
INCOME TAX — ESTIMATE
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TO OPEN, FOLD & REMOVE STUB