Michigan Department of Treasury (Rev. 05-20)
Issued under authority of Public Act 281 of 1967, as amended.

2021 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.

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 2021 MI-1040 return. If you owe more than $500, you may not have to make estimated payments if you expect your 2021 withholding to be at least:

- 90 percent of your total 2021 tax (qualified farmers, fishermen and seafarers use 66 and 2/3 percent),
- 100 percent of your 2020 tax, or
- 110 percent of your total 2020 tax if your 2020 adjusted gross income is more than $150,000 ($75,000 for married filing separately).

Total 2020 tax is the amount on your 2020 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, 2021. You may also pay in equal installments due on or before April 15, 2021, June 15, 2021, September 15, 2021, and January 18, 2022.

NOTE: You will not receive reminder notices; save this set of forms for all of your 2021 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 for more information.

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 "2021 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 THE RETURN WITH YOUR PAYMENT. DO NOT FOLD OR STAPLE THE RETURN.

2021 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 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 **"2021 MI-1040ES"** on the front of your check. Do not fold or staple.

DO NOT WRITE IN THIS SPACE