



**City of Flint**  
**Treasury- Income Tax Department**  
**PO Box 529**  
**Eaton Rapids, Michigan 48827**  
**Phone 810-766-7015**  
**WWW.CITYOFFLINT.COM**

Pursuant to Section 62, of the Flint City Ordinance "A person who anticipates taxable income from which the city income tax will not be withheld with the city or the department shall file a declaration of estimated tax on a form furnished by or obtainable on request from the city..."

### **WHO MUST MAKE A DECLARATION**

- A. Individuals and Unincorporated Businesses:** Every resident or nonresident who expects taxable income from which the city income tax will not be withheld must file a Declaration of Estimated Income Tax. A Declaration is not required if the estimated tax is one hundred dollars (\$100.00) or less. A husband and wife may file a joint Declaration.
- B. Corporations:** A corporation (including Subchapter S corporations) subject to the tax on all or part of its net profits must file a Declaration of Estimated Income Tax. A Declaration is not required from corporations if the estimated tax is two hundred fifty dollars (\$250.00) or less.
- C. Partnerships:** A partnership which elects to pay the tax on behalf of its partners must file a Declaration of Estimated Income Tax if the tax due from the partnership is expected to exceed one hundred dollars (\$100.00). If the partnership elects to pay the tax on behalf of the partners, a partner will not be required to file a declaration as an individual unless the partner has other income on which the City of Flint income tax is expected to exceed one hundred dollars (\$100.00).

### **WHEN AND WHERE TO FILE A DECLARATION AND PAY ESTIMATED TAX**

- A. Calendar Year Taxpayers:** The Declaration for a year must be filed on or before April 30 of the tax year.
- B. Fiscal Year Taxpayers:** The Declaration for a fiscal year must be filed within four (4) months after the beginning of the fiscal year.
- C. Payment of Estimated Tax:** The estimated tax may be paid in full with the Declaration or paid in four (4) equal quarterly installments. **Calendar year installments are due on or before April 30, June 30, and September 30 of the tax year and January 31 of the next year.** Fiscal year installments are due on or before the end of the fourth, sixth, ninth and thirteenth month after the beginning of the fiscal year. The first installment payment must accompany the Declaration. If the Declaration is paid late in the year, previously missed payments must accompany the Declaration.
- D. Where to Send Payments:** The Declaration and quarterly payments shall be filed with the **City Of Flint Income Tax Department, P.O. Box 529, Eaton Rapids, MI 48827**

### **LATE PAYMENT OR UNDERPAYMENT OF ESTIMATED INCOME TAX**

***If you fail to make the required quarterly estimated tax payments, pay late or underpay, interest and penalty may be charged.*** The interest rate is 1 percent above the prime rate. The interest rate is adjusted on January 1 and July 1 each year. The penalty rate is one percent per month.

### **INTEREST AND PENALTY**

If the total amount of tax withheld, tax credits and estimated tax paid is less than seventy percent (70%) of the tax due for the current or previous year, interest and penalty will be charged. The filing of a declaration of estimated tax does not excuse the taxpayer from filing an annual income tax return even though there is no change in the declared tax liability.

**FORMS OR INFORMATION**

Forms or information may be obtained from the Income Tax Department section of the City of Flint website, [www.Cityofflint.com](http://www.Cityofflint.com), via telephone by calling (810) 766-7015 or from the City of Flint Income Tax Department, 1101 S. Saginaw St, Flint, MI 48502.

<b>WORKSHEET FOR 2013 DECLARATION OF ESTIMATED INCOME TAX (KEEP FOR YOUR RECORDS)</b>		
<b>1. TOTAL FLINT INCOME EXPECTED IN 2013 OR TOTAL INCOME FROM 2012</b>		<b>00</b>
<b>2. EXEMPTIONS</b> (\$600 FOR EACH EXEMPTION; DOES NOT APPLY TO CORPORATIONS)		<b>00</b>
<b>3. ESTIMATED FLINT TAXABLE INCOME</b> (SUBTRACT LINE 2 FROM LINE1)		<b>00</b>
<b>4. ESTIMATED FLINT INCOME TAX BEFORE CREDITS</b> (NON-RESIDENT INDIVIDUALS MULTIPLY LINE 3 BY 1/2% (.005), ALL OTHER TAXPAYERS MULTIPLY LINE 3 BY 1% (.01)		<b>00</b>
<b>5. AMOUNT OF FLINT INCOME TAX WITHHELD OR OTHER CREDIT EXPECTED IN 2013</b>		<b>00</b>
<b>6. ESTIMATED INCOME TAX DUE</b> (SUBTRACT LINE 5 FROM LINE 4)--DECLARATION AMOUNT		<b>00</b>
<b>7. INSTALLMENT AMOUNT</b> (DIVIDE LINE 6 BY 4)		<b>00</b>

<b>VOUCHER</b>	<b>DATE PAID</b>	<b>CHECK NUMBER</b>	<b>AMOUNT PAID</b>
1			
2			
3			
4			