



CITY OF MUSKEGON HEIGHTS 20__

DECLARATION OF ESTIMATED INCOME TAX Form MH-1040ES

(For Individuals, Corporations and Partnerships)

INSTRUCTIONS FOR MUSKEGON HEIGHTS DECLARATION OF ESTIMATED TAX

WHO MUST MAKE A DECLARATION

- A. Individuals and Unincorporated Businesses – Every resident or non-resident 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 on Line 6 is One Hundred Dollars (\$100.00) or less. A husband and wife may file a joint Declaration.
- B. Corporations – Every corporation 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 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 file a Declaration of Estimated Income Tax, and the partners will not be required to file as individuals unless they have other income on which the Muskegon Heights income tax is expected to exceed One Hundred Dollars (\$100.00). The names, addresses, and social security numbers of the partners on whose behalf the Declaration is filed shall be shown on an attached schedule.

WHEN AND WHERE TO FILE DECLARATION AND PAY TAX

- A. Calendar Year – The Declaration must be filed on or before April 30 for the year.
- B. Fiscal Year – The Declaration for a fiscal period must be made within four (4) months after the beginning of the fiscal period.
- C. Filing – The Declaration shall be filed with the City Income Tax Administrator, 2724 Peck Street, Muskegon Heights, Michigan 49444.
- D. Payment – The estimated tax may be paid in full with the Declaration or in four (4) equal installments on or before April 30, June 30, September 30 and January 31, or on or before the fourth, sixth, ninth and thirteenth month after the beginning of the taxable fiscal year.

INCOME SUBJECT TO INCOME TAX

- A. Residents – All salaries, wages, bonuses, commissions and other compensation, net profits from business or profession, net rental income, capital gains less capital losses, dividends, interests, income from estates and trusts and other income.
- B. Non-residents – Salaries, wages, bonuses, commissions or other compensation for services rendered or work performed in Muskegon Heights, net rental income from property in Muskegon Heights, net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Muskegon Heights, capital gains less capital losses from the sale of real or tangible personal property located in Muskegon Heights.

(OVER - INSTRUCTIONS CONTINUED)

MAIL TO:
INCOME TAX DIVISION
CITY OF MUSKEGON HEIGHTS
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

HOW TO FILE

- A. Your annual return for the preceding year may be used as the basis for computing your declaration of estimated tax for the current year.
- B. You may use the same figures used for estimating your federal income tax adjusted to exclude any income or deductions not taxable or permissible under the Muskegon Heights Income Tax Ordinance.

WITHHOLDING TAX CREDITS AND OTHER CREDITS

- A. Withholding Tax Credit – You may subtract from your estimated Muskegon Heights income tax (line 4) the amount of Muskegon Heights 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 Muskegon Heights 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 Muskegon Heights and pay income tax to another municipality on income earned outside Muskegon Heights you may subtract from your estimate of Muskegon Heights income tax the amount of income tax expected to be paid to the other municipality. The credit may not exceed the amount of tax assessable under the Muskegon Heights Income Tax Ordinance on the same income.

AMENDED DECLARATION

If, after you have filed a Declaration, you find that your estimated tax is substantially increased or decreased as a result of a change in your income or exemptions, you may amend your estimate at the time of making any quarterly payment.

PENALTIES AND INTEREST

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

FORMS OR INFORMATION MAY BE OBTAINED FROM THE CITY INCOME TAX DIVISION, 2724 PECK STREET, MUSKEGON HEIGHTS, MI 49444 OR BY CALLING (231) 733-8812 OR ONLINE AT CITYOFMUSKEGONHEIGHTS.ORG.

DECLARATION OF ESTIMATED TAX WORKSHEET (Keep For Your Records – Do Not File)

- 1. TOTAL MUSKEGON HEIGHTS INCOME EXPECTED IN 20_____ \$ _____
- 2. EXEMPTIONS (\$600.00 for each exemption; does not apply for Corporations) \$ _____
- 3. ESTIMATED MUSKEGON HEIGHTS TAXABLE INCOME (Line 1 less line 2) \$ _____
- 4. ESTIMATED MUSKEGON HEIGHTS INCOME TAX (Non-resident individuals enter 1/2% of line 3, all other taxpayers enter 1% of line 3) . \$ _____
- 5. (a) AMOUNT OF MUSKEGON HEIGHTS INCOME TAX WITHHELD \$ _____
- (b) OVERPAYMENT FROM PREVIOUS YEAR \$ _____
- (c) OTHER CREDITS \$ _____
- TOTAL (Add lines (a), (b), (c) and enter here) \$ _____
- 6. ESTIMATED TAX (Line 4 less line 5) \$ _____
- 7. AMOUNT TO BE PAID, ENTER HERE AND ON DECLARATION – VOUCHER #1 \$ _____

RECORD OF ESTIMATED TAX PAYMENTS

VOUCHER NO.	DATE	AMOUNT PAID THIS QUARTER	TOTAL PAID TO DATE
1			
2			
3			
4			
TOTAL			

**CITY OF MUSKEGON HEIGHTS
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**MH-1040ES
VOUCHER 4**

Calendar Year – Due January 31
Fiscal Year – See instructions for due date

20_____

OR OTHER TAXABLE PERIOD

BEGINNING _____ 20 _____
ENDING _____ 20 _____

FEDERAL IDENTIFICATION NUMBER (Corporations & Partnerships Only)		PHONE #
SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
NAME		DECLARATION OF ESTIMATED TAX \$ _____
ADDRESS		AMOUNT THIS PAYMENT \$ _____
CITY, STATE, ZIP		SIGNATURE _____

**CITY OF MUSKEGON HEIGHTS
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**MH-1040ES
VOUCHER 3**

Calendar Year – Due September 30
Fiscal Year – See instructions for due date

20

OR OTHER TAXABLE PERIOD

BEGINNING _____ 20 ____

ENDING _____ 20 ____

FEDERAL IDENTIFICATION NUMBER (Corporations & Partnerships Only)		PHONE #
SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
NAME		DECLARATION OF ESTIMATED TAX \$ _____
ADDRESS		AMOUNT THIS PAYMENT \$ _____
CITY, STATE, ZIP		SIGNATURE _____

**CITY OF MUSKEGON HEIGHTS
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**MH-1040ES
VOUCHER 2**

Calendar Year – Due June 30
Fiscal Year – See instructions for due date

20

OR OTHER TAXABLE PERIOD

BEGINNING _____ 20 ____

ENDING _____ 20 ____

FEDERAL IDENTIFICATION NUMBER (Corporations & Partnerships Only)		PHONE #
SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
NAME		DECLARATION OF ESTIMATED TAX \$ _____
ADDRESS		AMOUNT THIS PAYMENT \$ _____
CITY, STATE, ZIP		SIGNATURE _____

**CITY OF MUSKEGON HEIGHTS
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**MH-1040ES
VOUCHER 1**

Calendar Year – Due April 30
Fiscal Year – See instructions for due date

20

OR OTHER TAXABLE PERIOD

BEGINNING _____ 20 ____

ENDING _____ 20 ____

FEDERAL IDENTIFICATION NUMBER (Corporations & Partnerships Only)		PHONE #
SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER
NAME		DECLARATION OF ESTIMATED TAX \$ _____
ADDRESS		AMOUNT THIS PAYMENT \$ _____
CITY, STATE, ZIP		SIGNATURE _____

MAIL TO:
INCOME TAX DIVISION
CITY OF MUSKEGON HEIGHTS
2724 PECK STREET
MUSKEGON HEIGHTS, MI 49444

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