

BC-1040 EST



City of
BATTLE CREEK

DUE DATE

Your Social Security Number

ESTIMATED TAX DECLARATION VOUCHER

YEAR ENDING _____

AMOUNT OF PAYMENT _____

**RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER PAYABLE TO: BATTLE CREEK CITY TREASURER
MAIL TO: BATTLE CREEK CITY TREASURER, P.O. BOX 1982, BATTLE CREEK, MI 49016-1982**

VOUCHER 1

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VOUCHER 2

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VOUCHER 3

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VOUCHER 4

1. Purpose of Declaration Vouchers: The Declaration vouchers on the next page are for paying currently any income tax due in excess of the tax withheld. Therefore, declarations are required only from individuals whose wages or other income exceed the amounts specified in No. 2 below. In general, the definitions of income, deductions, exemptions, etc., are the same as those on form BC 1040.

2. Who must File a Declaration of Estimated Tax: Individuals and unincorporated businesses. Every resident or nonresident who expects taxable income from which the city income tax will not be withheld. A Declaration is not required if the estimated tax on Line 6 of the Worksheet is ONE HUNDRED DOLLARS (\$100) or less. A husband and wife may file a joint Declaration.

Corporations - Every corporation subject to the tax on all or part of its net profit. A Declaration is not required from corporations if the estimated tax on Line 6 of the Worksheet is Two Hundred Fifty Dollars (\$250) or less.

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 which would cause the expected Battle Creek income tax to exceed ONE HUNDRED DOLLARS (\$100). The names, addresses and social security numbers of the partners on whose behalf the Declaration is filed shall be shown on the reverse side of such Declaration.

3. When and Where to File Declaration and Pay Tax:

- (A) Calendar Year - The Declaration for the year must be filed on or before April 30 present year.
- (B) Fiscal Year - The Declaration for a fiscal period must be filed within the four (4) months after the beginning of the fiscal period.
- (C) Filing - The Declaration must be filed with the Income Tax Division, P.O. Box 1657, Battle Creek, Michigan 49016-1657.
- (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. Each installment must accompany one of the vouchers provided.

4. Income Subject to Battle Creek Income Tax enter on (Line 1):

Residents - All salaries, wages, bonuses, commissions and other compensation, net profits from business or profession, net rental income, capital gains less capital losses, dividends, interest, income from estates and trusts and other income.

Nonresidents - Salaries, wages, bonuses, commissions or other compensation for service rendered or work performed in Battle Creek net rental income from property in Battle Creek, net

profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Battle Creek, capital gains less capital losses from sale of real or tangible personal property located in Battle Creek.

5. How to File: Your annual return for the preceding year may be used as the basis for computing your declaration of estimated tax for the current year. 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 Battle Creek Income Tax ordinance.

6. Withholding Tax Credits and Other Credits (Line 5):

- (A) Withholding Tax Credit - You may subtract from your estimated Battle Creek income tax (Line 4) the amount of Battle Creek income tax expected to be withheld. Overpayment from the previous year's City of Battle Creek Income Tax final return.
- (B) Income Tax paid by a 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 Battle Creek 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 Michigan Municipality - If you are a resident of the City of Battle Creek and pay income tax to another Michigan city on income earned outside the City of Battle Creek, you may subtract from your estimate of Battle Creek income tax the amount of income expected to be paid to another city. The credit may not exceed the amount of taxes assessed which would be under the Battle Creek Income Tax Ordinance on the same income.

7. 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. Use the form provided or you may obtain forms or information from the Income Tax Division, City Hall, Room 114 Battle Creek, Michigan or by calling (269) 966-3345.

8. 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 assessed.

9. A worksheet is provided along with your payment record. Please retain this portion for your records.

IF THIS IS A PREPRINTED FORM AND ANY OF THE INFORMATION IS INCORRECT PLEASE PUT ONE LINE THROUGH THE INCORRECT DATA AND PRINT THE CORRECTION CLEARLY IF THIS IS NOT A PREPRINTED FORM WHEN PREPARING THE BC1040ES VOUCHERS, SOCIAL SECURITY NUMBERS, NAMES AND ADDRESSES MUST COINCIDE WITH THE BC1040 TAXPAYER IDENTIFICATION INFORMATION.

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

1. Taxable Income Expected in _____ (tax year) \$ _____

2. Exemptions (\$750 For Each Exemption) \$ _____

3. Estimated Battle Creek Taxable Income (Line 1 less line 2) \$ _____

4. Estimated Battle Creek Income Tax Non-resident individuals enter 1/2% of line 3, \$ _____
all other taxpayers enter 1% of line 3.

5. (a) Amount of Battle Creek Income Tax Withheld \$ _____

(b) Overpayment From Previous Year \$ _____

(c) Other Credits - Explain Here \$ _____

Total (Add lines 5 (a), (b), (c), and Enter Here) \$ _____

6. Estimated Tax: (Line 4 less line 5 (*)) \$ _____

7. Amount to be paid, enter here and in Item (2) on Declaration - Voucher (#1) \$ _____

(* Note: If line 6 is \$100.00 or less (Individuals or Unincorporated business) or \$250.00 or less (Corporation), this return is not required.

RECORD OF ESTIMATED TAX PAYMENTS

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