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Instructions for Declaration of Estimated Income Tax

1. WHO MUST MAKE A DECLARATION

- A. Individuals and Unincorporated Businesses must file a declaration and make estimated payments if annual liability is over **\$100.00**.
- B. Corporations must file a declaration and make estimated payments if annual liability is over **\$250.00**.
- C. A partnership electing to pay the tax on behalf of its partners must make estimated income tax payments. Payments are not required if the annual liability is **\$100.00** or less. If the partnership elects to pay the tax on behalf of the partners, a partner is not required to make estimated payments as an individual unless the partner has other income on which the annual liability is expected to exceed **\$100.00**.

2. WHEN AND WHERE TO FILE DECLARATION AND PAY TAX

- A. Calendar Year - The declaration must be filed on or before April 30th of the tax year.
- B. Fiscal Year - The declaration must be filed within four (4) months after the beginning of the fiscal year.
- C. Filing – The declaration must be filed with the: **City of East Lansing
Income Tax Department
410 Abbot Road
East Lansing, MI 48823**
- D. Payment – The estimated payment must be paid in full with the declaration or in four (4) equal installments on or before **April 30, June 30, September 30, January 31**, or on or before the fourth, sixth, ninth and thirteenth month after the beginning of the taxable fiscal year.

3. PENALTIES AND INTEREST

If the total amount of tax withheld or paid by declaration is less than seventy percent (70%) of the tax due for the current or previous year, penalty and interest 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.

ESTIMATED TAX COMPUTATION WORKSHEET

1. Estimated 2022 income subject to tax or 2021 income subject to tax	1. \$
2. Exemption allowance (\$600 for each exemption)	2. \$
3. Estimated taxable income (Subtract Line 2 from Line 1)	3. \$
4. Estimated East Lansing Tax: Residents - Multiply Line 3 by 1% (.01) Non-Residents - Multiply Line 3 by ½% (.005)	4. \$
5. Tax expected to be withheld from earnings	5. \$
6. All estimated credits	6. \$
7. Total expected withholding & estimated credits (Add Lines 5 and 6)	7. \$
8. Estimated Tax Due (Subtract Line 7 from Line 4)	8. \$
9. Estimated Payment Due each Quarter (Divide amount on Line 8 by 4)	9. \$

