

# INSTRUCTIONS FOR CITY OF BIG RAPIDS 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. Partnerships must file a declaration and make estimated payments **only** if the partnership is the only income that is subject to Big Rapids Tax and they do not wish to carry the income over to an individual return.

## 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 new tax year.
- B. Fiscal Year - The declaration must be filed four months after the beginning of the fiscal year.
- C. Filing - Treasurer's Office  
226 North Michigan Avenue  
Big Rapids, MI 49307
- D. Payment - Must be paid in full with the declaration or in four equal installments on or before April 30, June 30, September 30, January 30, or on or before the fourth, sixth, ninth and thirteenth month after the beginning of the 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 final tax due or less than 70% of the previous tax year, interest will be charged at the rate of .0001164 per day and penalty will be charged at the rate of 1% per month, not exceeding 25% of the tax due or a combined minimum of \$2.00.

**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.**

	DATE	PAYMENT RECORD TAX PAID	CHECK NO.			
1ST				1. Taxable Income Expected in 2014 .....	\$	00
2ND				2. Exemptions (\$600 for Each Exemption) .....	\$	00
3RD				3. Estimated Big Rapids Taxable Income (Line 1 Less Line 2) .....	\$	00
4TH				4. Estimated Big Rapids Tax (Non-resident individuals enter 1/2% of Line 3; all other taxpayers enter 1% of Line 3) ..	\$	00
				5. Big Rapids Income Tax to be withheld or Other Credit Expected in 2014 ....	\$	00
				6. Estimated Tax: (Line 4 Less Line 5) .....	\$	00
	TOTAL					



BR 1120ES   
or  
BR 1040ES   
CITY OF BIG RAPIDS

Income Tax Division  
CITY OF BIG RAPIDS  
Estimated Tax Declaration - Voucher  
For the Year 2014

VOUCHER 4  
4th Quarter  
(Calendar Year - Due Jan. 30, 2015)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ \_\_\_\_\_

Amount of this payment \$ \_\_\_\_\_

Return this voucher with check or money order payable to:  
"City of Big Rapids" and mail to  
Treasurer's Office, 226 N. Michigan, Big Rapids, Michigan 49307

\_\_\_\_\_  
SIGN HERE

BR 1120ES   
or  
BR 1040ES   
CITY OF BIG RAPIDS

Income Tax Division  
CITY OF BIG RAPIDS  
Estimated Tax Declaration - Voucher  
For the Year 2014

VOUCHER 3  
3rd Quarter  
(Calendar Year - Due Sept. 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ \_\_\_\_\_

Amount of this payment \$ \_\_\_\_\_

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\_\_\_\_\_  
SIGN HERE

BR 1120ES   
or  
BR 1040ES   
CITY OF BIG RAPIDS

Income Tax Division  
CITY OF BIG RAPIDS  
Estimated Tax Declaration - Voucher  
For the Year 2014

VOUCHER 2  
2nd Quarter  
(Calendar Year - Due June 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ \_\_\_\_\_

Amount of this payment \$ \_\_\_\_\_

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\_\_\_\_\_  
SIGN HERE

BR 1120ES   
or  
BR 1040ES   
CITY OF BIG RAPIDS

Income Tax Division  
CITY OF BIG RAPIDS  
Estimated Tax Declaration - Voucher  
For the Year 2014

VOUCHER 1  
1st Quarter  
(Calendar Year - Due April 30, 2014)

To be used for making declaration and payment

Employee Federal I.D. # or Social Security #
Name
Address
City, State, Zip Code

Estimated Tax \$ \_\_\_\_\_

Amount of this payment \$ \_\_\_\_\_

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SIGN HERE