

**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 .0001366 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.**

			\$	00
	PAYMENT RECORD			
	TAX PAID			
		CHECK NO.		
1ST				
2ND				
3RD				
4TH				
	TOTAL			

  

1. Taxable Income Expected in 2004 .....	\$	00
2. Exemptions (\$600 for Each Exemption) .....	\$	00
3. Estimated Big Rapids Taxable Income (Line 1 Less Line 2) .....	\$	00
4. Estimated Big Rapids Income (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 2004 ....	\$	00
6. Estimated Tax: (Line 4 Less Line 5) .....	\$	00

BR 1120ES   
or  
BR 1040ES   
CITY OF BIG RAPIDS

Income Tax Division  
CITY OF BIG RAPIDS  
Estimated Tax Declaration - Voucher  
For the Year 2004

VOUCHER 4  
4th Quarter  
(Calendar Year - Due Jan. 30, 2005)

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 2004

VOUCHER 3  
3rd Quarter  
(Calendar Year - Due Sept. 30, 2004)

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 2004

VOUCHER 2  
2nd Quarter  
(Calendar Year - Due June 30, 2004)

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:  
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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 2004

VOUCHER 1  
1st Quarter  
(Calendar Year - Due April 30, 2004)

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

Your name	Social Security number	Occupation in which expenses were incurred
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**Part 1 Employee Business Expenses and Reimbursements**

STEP 1 Enter Your Expenses	Column A Other Than Meals		Column B Meals		
1. Vehicle Expense from Federal 2106 .....	1.		00		
2. Parking fees, tolls, and local transportation, including train, bus, etc. ....	2.		00		
3. Travel expense while away from home overnight, including lodging, airplane, car rental, etc. <b>Do Not</b> include meals .....	3.		00		
4. Meals.....	4.				00
5. Add lines 1 through 4 and enter the <b>total expenses</b> here.....	5.				00

**Note:** If you were not reimbursed for any expenses in Step 1, skip line 6 and enter the amount from line 5 (both columns) on line 8.

**STEP 2 Enter Amounts Your Employer Gave for Expenses Listed in Step 1**

6. Enter amounts your employer gave you that were not reported to you on your W-2. ....	6.		00			00
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**STEP 3 Figure Expenses To Deduct on Big Rapids Form 1040**

7. Subtract line 6 from line 5. ....	7.		00			00
8. Add the amounts on line 7 of both columns and enter the total here. Also enter the total on Big Rapids Form 1040, line 3.....	8.					00

**CITY INCOME TAX ORDINANCE**

**Sec. 33.** Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance of him of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable under this ordinance. The expenses are limited to the following:

- (a) Expenses of travel, meals and lodging while away from home.
- (b) Expenses as an outside salesman, away from his employer's place of business.
- (c) Expenses of transportation.
- (d) Expenses under a reimbursement or other expense allowance arrangement with his employer, where the reimbursement or allowance has been included in the total compensation reported.

2003

CITY OF BIG RAPIDS  
**PARTNERSHIP**  
**INCOME TAX RETURN**

2003

FORM 1065

FOR: **PARTNERSHIPS DOING**  
BUSINESS IN BIG RAPIDS, MICHIGAN

**FILING INSTRUCTIONS**

**Filing Date:** Calendar year taxpayers must file by April 30. Fiscal year taxpayers must file within 4 months after the end of their fiscal year.

**REMITTANCE:** Partnerships electing to pay tax for partners must remit for all partners when filing return. The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. Make remittance payable to:

**CITY OF BIG RAPIDS**

**MAILING ADDRESS: Mail your return and remittance to:**

**CITY OF BIG RAPIDS  
CITY TREASURER  
226 NORTH MICHIGAN AVENUE  
BIG RAPIDS, MICHIGAN 49307**

**Partnerships Required to File**

Every partnership that conducts business activities in the City of Big Rapids, whether or not an office or place of business is maintained in the City, is required to file a return within four (4) months following the end of the taxable year. If on a calendar year basis, the return must be filed by April 30. **If the partnership elects to pass through the income to the partners on their personal return, then do not file Form 1065 with the City of Big Rapids.**

**FORM TO BE USED**

**If a partnership elects to pay for all partners when filing the return, the Partnership Summary Return provided shall be attached to a copy of the Federal 1065 or required information should be carried over to Federal Schedule E and attached to BR 1040.**

**Resident vs. Non-Resident Partner**

Partners who are residents of Big Rapids are taxed on their entire distributive shares of the net profits of the partnership, including that rising from the business activity outside the City, and including interest, dividends, and royalties and gains from the sale or

exchange of property, either tangible or intangible. Partners who are non-residents of Big Rapids are taxed on their distributive shares of the net profit which is attributed to business activity in the City, plus net rentals of property in the City and gains from the sale or exchange of real or tangible personal property in the City. They are not taxed on their share of net rentals on property outside the City, gains from the sale or exchange of real or tangible property outside the City, gains from the sale or exchange of securities or other tangible property, or interest or dividends.

**Option to Pay Tax**

At its election, the partnership may file either an information return or it may compute and pay the tax which is due with respect to each partner's share of the net profit of the business, after giving effect to exemptions and other items to which each partner is entitled. Such election is available to all partnerships regardless of the residency of the partners. The partnership may pay the tax for partners only if it pays for all partners subject to the tax.

If the partnership elects to pay the tax on behalf of the partners thereof, then such election and payments shall be deemed to meet the requirements for filing of a return as provided by the Ordinance, for each partner who has no other income subject to the tax. However a return shall be required from any partner having taxable income other than his distributive share of the net profits of the partnership.

**Partnership as Taxpayer**

If the partnership elects to pay the tax on behalf of the partners, then it assumes the status of the taxpayer to the following extent:

1. **Timely payment.** Payment must be made within four (4) months from the end of the fiscal year or period; otherwise, it will be subject to interest and penalties the same as a delinquent payment from any other taxpayer.

2. **Payment of estimated tax.** The election of the partnership to pay the tax on behalf of the individual partners also carries with it the requirement to file a Declaration of Estimated Income Tax Form BR 1040ES if the total estimated tax for the partnership is expected to exceed \$100 and pay such tax.