

INCOME TAX DIVISION  
P.O. BOX 549  
GRAYLING, MICHIGAN 49738

**ESTIMATED TAX  
PAYMENT VOUCHERS**



**FORM GR1040ES**

**POINTS OF CONTACT:**

We encourage comments and questions.

The Income Tax Department  
numbers are: Phone: (989) 348-2131  
Fax: (989) 348-6752 Website:  
[www.cityofgrayling.org](http://www.cityofgrayling.org)

**PURPOSE OF CITY OF GRAYLING ESTIMATED INCOME TAX VOUCHERS:**

Payment vouchers are provided for paying currently any estimated income tax due in excess of the tax withheld.

**WHO MUST MAKE ESTIMATED PAYMENTS:**

- A. Individuals and Unincorporated Business – Every resident and nonresident subject to the tax from whom the tax is not withheld must pay Estimated Income Tax. A payment is not required from individuals and unincorporated businesses if the estimated tax on line 6 is One Hundred Dollars (\$100) or less. A husband and wife may make joint payments unless they are legally separated or divorced, or have different taxable years.
- B. Corporations – Every corporation subject to the tax on all or part of its net profits must make payments of Estimated Income Tax. A payment is not required from corporations if the estimated tax on line 6 is Two Hundred Fifty Dollars (\$250) 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 make payments of Estimated Income Tax. If the partnership makes payments, the partners will not be required to make payments as individuals, unless they have other income on which the Grayling income tax is expected to exceed One Hundred Dollars (\$100). The payments made by the partnership should be accompanied by a statement showing the names, addresses and Social Security numbers of the partners on whose behalf the payments are being made.

**WHEN AND WHERE TO PAY ESTIMATED TAXES:**

- A. First Payment for Calendar Year – The first payment for a calendar year must be filed on or before April 30th of that year. The estimated tax is payable in equal installments on or before April 30, June 30, September 30, and January 31.
- B. First Payment for Fiscal Year – The first payment for a fiscal year, or period differing from the calendar year, must be filed within four (4) months after the beginning of each fiscal year or period. For example, if your fiscal year begins on April 1st, your first payment will be due on July 31st. Remaining installments will then be due on the last day of the 6th, 9th, and 13th months after the beginning of the fiscal year.
- C. Filing and Payment – Payments should be made to the Treasurer, City of Grayling, P.O. Box 549, 1020 City Boulevard, Grayling, MI 49738. The first installment payment may be made or you may pay in full. We do not send reminder notices requesting estimated tax installment payments. Please send your payments with the attached vouchers when due. Put your Social Security number on your check.

**INCOME SUBJECT TO TAX:**

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

**WITHHOLDING TAX CREDITS AND OTHER CREDITS:**

- A. Withholding Tax Credit – You may subtract from your estimate of Grayling income tax, the amount of Grayling 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 Grayling 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 the City of Grayling, and pay income tax to another municipality, you may subtract from your estimate of Grayling income tax, the amount of income tax expected to be paid to the other municipality. The credit may not exceed the tax that a non-resident of Grayling would have paid on the same income. (1%)**

**INTEREST AND PENALTIES:**

If the total amount of tax withheld or paid is less than seventy percent (70%) of the tax shown on the taxpayer's final return for the current or preceding taxable year, interest and penalties will be charged.

**ANNUAL RETURN REQUIRED:**

**The payment of estimated tax does not excuse the taxpayer from filing an annual return.**

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

1. Taxable Income Expected in _____	\$ _____
2. Exemptions (\$3,000 for each exemption) .....	_____
3. Estimated Grayling Taxable Income (Line 1 less line 2) .....	_____
Resident individuals enter 1% of line 3	
4. Estimated Grayling Income Tax ..... Nonresident individuals enter 1/2% of line 3 .....	_____
Corporations enter 1% of line 3	
5. Amount of Grayling Income Tax to be withheld or other credit expected .....	_____
6. ESTIMATED TAX (Line 4 less line 5) .....	_____
7. Computation of installment (Divide line 5 by line 4) Pay this amount with vouchers #2, #3, and #4 .....	_____
8. Amount of overpayment from last year elected to be credited to this year's estimated tax .....	_____
9. Amount to be paid with voucher #1 (Line 7 less than line 8) .....	\$ _____

**RECORD OF ESTIMATED TAX PAYMENTS**

	VOUCHER NUMBER	DATE	AMOUNT PAID	OVERPAYMENT CREDIT APPLIED TO INSTALLMENT	TOTAL AMOUNT PAID AND CREDITED ADD (B) AND (C)
		A	B	C	D
1	DUE APRIL 30				
2	DUE JUNE 30				
3	DUE SEPTEMBER 30				
4	DUE JANUARY 31				
<b>TOTAL</b>					

GR-1040-ES

MAKE CHECK OR MONEY ORDER  
PAYABLE TO: CITY OF GRAYLING  
AND MAIL TO: INCOME TAX DIVISION  
P.O. BOX 549  
GRAYLING, MI 49738

Voucher **2**

Calendar Year – Due June 30

PLEASE  
TYPE  
OR  
PRINT

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INITIAL. OF BOTH SPOUSES, IF JOINT PAYMENT

PAYMENT  
IS FOR  
TAX  
YEAR  
ENDING:

MONTH YEAR

CITY OF GRAYLING  
ESTIMATED  
TAX PAYMENT

AMOUNT  
OF  
PAYMENT

\$ \_\_\_\_\_

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

DECLARATION AND VOUCHER 1

- 1. Taxable Income Expected in \_\_\_\_\_ \$ \_\_\_\_\_
- 2. Exemptions (\$3,000 for each exemption) \_\_\_\_\_
- 3. Estimated Grayling Taxable Income (Line 1 less line 2) \_\_\_\_\_
- Resident individuals enter 1% of line 3
- 4. Estimated Grayling Income Tax ..... Nonresident individuals enter 1/2% of line 3 \_\_\_\_\_
- Corporations enter 1% of line 3
- 5. Amount of Grayling Income Tax to be withheld or other credit expected \_\_\_\_\_
- 6. **ESTIMATED TAX** (Line 4 less line 5) \_\_\_\_\_ \$ \_\_\_\_\_

I declare that I have examined this declaration and to the best of my knowledge and belief it is true, correct and complete.

Sign here

DATE

(TAXPAYER'S SIGNATURE)

(IF JOINT RETURN, BOTH HUSBAND AND WIFE MUST SIGN)

Sign here

DATE

(SPOUSE'S SIGNATURE)

SIGN  
HERE

GR-1040-ES

MAKE CHECK OR MONEY ORDER  
PAYABLE TO: CITY OF GRAYLING  
AND MAIL TO: INCOME TAX DIVISION  
P.O. BOX 549  
GRAYLING, MI 49738

Voucher **1**

Calendar Year – Due April 30

PLEASE  
TYPE  
OR  
PRINT

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INITIAL. OF BOTH SPOUSES, IF JOINT PAYMENT

PAYMENT  
IS FOR  
TAX  
YEAR  
ENDING:

MONTH YEAR

CITY OF GRAYLING  
ESTIMATED  
TAX PAYMENT

AMOUNT  
OF  
PAYMENT

\$ \_\_\_\_\_

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

**GR-1040-ES**

MAKE CHECK OR MONEY ORDER  
PAYABLE TO: **CITY OF GRAYLING**  
AND MAIL TO: **INCOME TAX DIVISION**  
**P.O. BOX 549**  
**GRAYLING, MI 49738**

Voucher **4**

Calendar Year – Due January 31

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INITIAL. OF BOTH SPOUSES, IF JOINT PAYMENT

**PAYMENT  
IS FOR  
TAX  
YEAR  
ENDING:**

\_\_\_\_ MONTH \_\_\_\_ YEAR

CITY OF GRAYLING  
ESTIMATED  
TAX PAYMENT

AMOUNT  
OF  
PAYMENT \$ \_\_\_\_\_

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

PLEASE  
TYPE  
OR  
PRINT

**GR-1040-ES**

MAKE CHECK OR MONEY ORDER  
PAYABLE TO: **CITY OF GRAYLING**  
AND MAIL TO: **INCOME TAX DIVISION**  
**P.O. BOX 549**  
**GRAYLING, MI 49738**

Voucher **3**

Calendar Year – Due January 31

YOUR SOCIAL SECURITY NO.

SPOUSE'S SOCIAL SECURITY NO.

IF CORPORATION OR PARTNERSHIP  
FEDERAL I.D. NUMBER

LAST NAME, FIRST & MIDDLE INITIAL. OF BOTH SPOUSES, IF JOINT PAYMENT

**PAYMENT  
IS FOR  
TAX  
YEAR  
ENDING:**

\_\_\_\_ MONTH \_\_\_\_ YEAR

CITY OF GRAYLING  
ESTIMATED  
TAX PAYMENT

AMOUNT  
OF  
PAYMENT \$ \_\_\_\_\_

RETURN THIS VOUCHER WITH CHECK OR MONEY ORDER

PLEASE  
TYPE  
OR  
PRINT

REMOVE THIS STUB