



CITY OF MUSKEGON

Income Tax Department
P.O. Box 29
Muskegon, MI 49443-0029

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2025 Estimated Booklet

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CITY OF MUSKEGON

2025 DECLARATION OF ESTIMATED INCOME TAX FORM M-1040ES

FOR INDIVIDUALS, CORPORATIONS AND PARTNERSHIPS INSTRUCTIONS FOR DECLARATION OF ESTIMATED INCOME TAX

WHO MUST FILE A DECLARATION OF ESTIMATED INCOME TAX:

- A. **INDIVIDUALS AND UNINCORPORATED BUSINESSES:** Every resident or non-resident who expects taxable income from which the Muskegon Income Tax will not be withheld must file a Declaration of Estimated Income Tax. A Declaration is not required if the estimated tax, Line 7 of the Worksheet for Declaration of Estimated Income Tax, is One Hundred Dollars (\$100) or less. A husband and wife should file a joint Declaration if they expect to file a joint tax return. File the estimate under the same Social Security Number used when filing the annual return, Form CF-M1040.
- B. **CORPORATIONS:** Every corporation subject to tax on all or part of its net profits must file a Declaration of Estimated Income Tax. A Declaration is not required from a corporation if the estimated tax, Line 7 of the Worksheet for Declaration of Estimated Income Tax, is Two Hundred Fifty Dollars (\$250) or less.
- C. **PARTNERSHIPS:** A partnership whose partners are subject to tax on all or part of their distributive share of net profit must file a Declaration of Estimated Income Tax if: 1) The partnership elects to pay the tax on behalf of the partners; and 2) the Estimated Income Tax of the partnership is more than 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 an attached schedule. A partner is not required to file an individual Declaration unless the partner has other income on which the Muskegon Income Tax is expected to exceed One Hundred Dollars (\$100).

WHEN AND WHERE TO FILE DECLARATION AND PAY THE ESTIMATED TAX:

A. CALENDAR YEAR TAXPAYERS:

1. **FILING:** The Declaration for 2025 must be filed on or before **April 30, 2025**.
2. **PAYMENT:** The estimated tax may be paid in full with the Declaration or it may be paid in four (4) equal installments which are due on or before April 30, 2025, June 30, 2025, September 30, 2025 and January 30, 2026

B. FISCAL YEAR TAXPAYERS:

1. **FILING:** The Declaration for 2025 must be filed on or before the last day of the fourth month after the beginning of the fiscal period in 2025
2. **PAYMENT:** The estimated tax may be paid in full with the Declaration or paid in four equal installments on or before the last of the fourth, sixth, ninth and thirteenth months after the beginning of the fiscal year. The first installment must accompany the Declaration.

INCOME SUBJECT TO MUSKEGON INCOME TAX:

- A. **RESIDENTS:** All salaries, wages, bonuses, commissions and other compensation, net profit from a business or profession, net rental income, capital gains less capital losses, dividend income, interest income, income from estates and trusts, and other income.
- B. **NON-RESIDENTS:** Salaries, wages bonuses, commissions and other compensation, for services rendered or work performed in Muskegon; Net rental income from property located in Muskegon; Net profits from a business, profession or other activity to the extent that it is from work done, services rendered or activity conducted in Muskegon, Capital gains less capital losses from the sale of real or tangible personal property located in Muskegon. The ordinance and regulations should be reviewed if you have any questions concerning the allocation of income earned in Muskegon.

AUTOMATIC ELECTRONIC PAYMENTS: You can have your estimated payments automatically withdrawn from your checking or savings account for the entire year by filling out the M1040ES-ACH form. Also, you can authorize single ACH payments electronically by filling out each M-1040ES voucher.

INDIVIDUALS: File your declaration and quarterly payments using the same Social Security Number used when filing your annual return. Form CF-M1040.

CORPORATIONS AND PARTNERSHIP: File their declaration and quarterly payments under their Federal Employer Identification Number.

M-1040ES

2025 City of Muskegon Estimated Income Tax Payment Voucher

VOUCHER 1

| | | | | |
|---|---|--|--|---------------------------------------|
| PLEASE PRINT OR TYPE | Name | | For Calendar Year 2025 | Social Security Number (Individuals) |
| | Address | | or Fiscal Year Ending _____, _____ | Spouse's Social Security Number |
| Make checks payable to "City of Muskegon" and mail with this declaration to the Income Tax Department, P.O. Box 29. Muskegon, MI 49443-0029. Or you may authorize an electronic estimated income tax payment; see attached authorization form. | | | | Employer ID Number (Corps. & Partns.) |
| Authorized Electronic Estimated Income Tax Payment This Quarter | Bank Routing Number | | 1. Estimated Tax: | |
| | Bank Account Number | | If \$100 or less for individuals or unincorporated businesses or \$250 or less for corporations, this declaration is not required. | \$ 00 |
| | Bank Account Type | | 2. First Installment: | |
| | <input type="checkbox"/> Checking <input type="checkbox"/> Savings Signature Authorizing Withdrawal Of Funds | | Due with declaration in full or pay one-fourth (1/4) of Line 1 by April 30, 2025. If fiscal year, see instructions. | \$ 00 |
| | X | | I CERTIFY THAT THIS IS A CORRECT DECLARATION. Signature Of Taxpayer X | |

M-1040ES

2025 City of Muskegon Estimated Income Tax Payment Voucher

VOUCHER 2

| | | | | |
|---|---|--|--|---------------------------------------|
| PLEASE PRINT OR TYPE | Name | | For Calendar Year 2025 | Social Security Number (Individuals) |
| | Address | | or Fiscal Year Ending _____, _____ | Spouse's Social Security Number |
| Make checks payable to "City of Muskegon" and mail with this declaration to the Income Tax Department, P.O. Box 29. Muskegon, MI 49443-0029. Or you may authorize an electronic estimated income tax payment; see attached authorization form. | | | | Employer ID Number (Corps. & Partns.) |
| Authorized Electronic Estimated Income Tax Payment This Quarter | Bank Routing Number | | 1. Estimated Tax: | |
| | Bank Account Number | | Tax due per your original estimated declaration or if you are required to amend your declaration, the estimated tax due per the amendment. | \$ 00 |
| | Bank Account Type | | 2. Payments This Year: | \$ 00 |
| | <input type="checkbox"/> Checking <input type="checkbox"/> Savings Signature Authorizing Withdrawal Of Funds | | 3. Unpaid Balance: Line 1 less Line 2 | \$ 00 |
| | X | | 4. Installment Due: | |
| | | | Calendar year taxpayers pay one-half (1/2) of the unpaid balance by June 30, 2025. Fiscal year taxpayers see instructions. | \$ 00 |

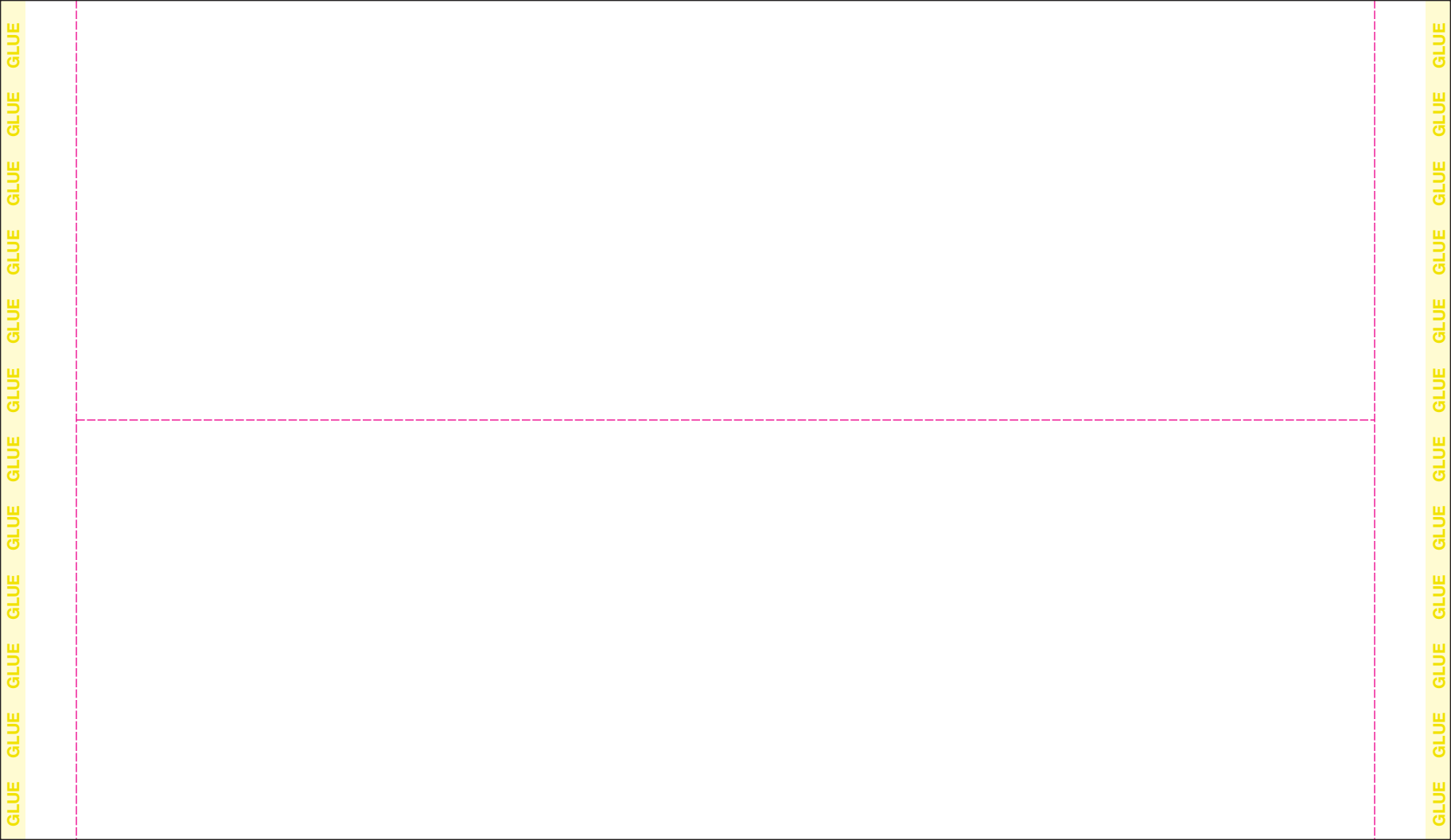
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M-1040ES**2025 City of Muskegon Estimated Income Tax Payment Voucher****VOUCHER 3**

| | | | |
|---|---|--|---------------------------------------|
| PLEASE PRINT OR TYPE | Name | For Calendar Year 2025 or Fiscal Year Ending _____, _____ | Social Security Number (Individuals) |
| | Address | City, State, Zip | Spouse's Social Security Number |
| Make checks payable to "City of Muskegon" and mail with this declaration to the Income Tax Department, P.O. Box 29. Muskegon, MI 49443-0029. Or you may authorize an electronic estimated income tax payment; see attached authorization form. | | | Employer ID Number (Corps. & Partns.) |
| Authorized Electronic Estimated Income Tax Payment This Quarter | Bank Routing Number | 1. Estimated Tax: Tax due per your original estimated declaration or if you are required to amend your declaration, the estimated tax due per the amendment. | \$ 00 |
| | Bank Account Number | 2. Payments This Year: | \$ 00 |
| | Bank Account Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings | 3. Unpaid Balance: Line 1 less Line 2 | \$ 00 |
| | Signature Authorizing Withdrawal Of Funds X | 4. Installment Due: Calendar year taxpayers pay three-fourths (3/4) of the unpaid balance by September 30, 2024 . Fiscal year taxpayers see instructions. | \$ 00 |

M-1040ES**2025 City of Muskegon Estimated Income Tax Payment Voucher****VOUCHER 4**

| | | | |
|---|---|--|---------------------------------------|
| PLEASE PRINT OR TYPE | Name | For Calendar Year 2025 or Fiscal Year Ending _____, _____ | Social Security Number (Individuals) |
| | Address | City, State, Zip | Spouse's Social Security Number |
| Make checks payable to "City of Muskegon" and mail with this declaration to the Income Tax Department, P.O. Box 29. Muskegon, MI 49443-0029. Or you may authorize an electronic estimated income tax payment; see attached authorization form. | | | Employer ID Number (Corps. & Partns.) |
| Authorized Electronic Estimated Income Tax Payment This Quarter | Bank Routing Number | 1. Estimated Tax: Tax due per your original estimated declaration or if you are required to amend your declaration, the estimated tax due per the amendment. | \$ 00 |
| | Bank Account Number | 2. Payments This Year: | \$ 00 |
| | Bank Account Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings | 3. Unpaid Balance: Line 1 less Line 2 | \$ 00 |
| | Signature Authorizing Withdrawal Of Funds X | 4. Installment Due: Pay the unpaid balance by January 30, 2026 . Fiscal year taxpayers see instructions. | \$ 00 |



City of Muskegon 2025 Electronic Estimated Income Tax Payment Authorization

To have your estimated taxes automatically withdrawn from your account each quarter, please fill out this form. The estimated payments will be withdrawn according to the due dates published.

| | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|---------------------|--|-----------------------------------|--|--|--|-----|--|------------------------------------|--|--|--|---|--|--|--|
| Taxpayer's Name | | | | | | | | | | Taxpayer's Social Security Number | | | | | | | | | | | | | |
| Bank Routing Number | | | | | | | | Bank Account Number | | | | | | | | | | | | Bank Account Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings | | | |
| First Quarter Payment Due April 30, 2025 | | | | | | | | | | Payment Amount | | | | .00 | | Round cents up to the next dollar. | | | | | | | |
| Second Quarter Payment Due June 30, 2025 | | | | | | | | | | Payment Amount | | | | .00 | | Round cents up to the next dollar. | | | | | | | |
| Third Quarter Payment Due September 30, 2025 | | | | | | | | | | Payment Amount | | | | .00 | | Round cents up to the next dollar. | | | | | | | |
| Fourth Quarter Payment Due January 30, 2026 | | | | | | | | | | Payment Amount | | | | .00 | | Round cents up to the next dollar. | | | | | | | |

For your convenience, quarterly estimated payments, can be automatically withdrawn from your checking or savings account for the 2025 tax year. Just fill out the M1040ES-ACH form and we will do the rest of the work for you.

Signature Of Taxpayer Authorizing Withdrawal From Listed Bank Account: **X** _____

Please send this form to the City of Muskegon, Income Tax Department, P.O. Box 29, Muskegon, MI 49443-0029.



HOW TO FILE:

- A. Use the Worksheet for 2025 Declaration of Estimated Income Tax, at the bottom of this page, to compute the estimated tax for the current year;
- B. Use the income from your annual return for the proceeding year as the basis for computing the declaration of estimated tax for the current year; or
- C. Use the income computed for estimating your federal income tax adjusted to exclude any income not taxable or deductions not permissible under the Muskegon Income Tax Ordinance as the basis for computing the declaration of estimated tax for the current year.

WITHHOLDING TAX CREDITS AND OTHER TAX CREDITS:

- A. WITHHOLDING TAX CREDITS: You may subtract from your estimated Muskegon Income Tax the amount of Muskegon Income Tax expected to be withheld. (Worksheet Line 5)
- B. INCOME TAX PAID TO ANOTHER CITY: If you are a resident of Muskegon and pay income tax to another city on income earned outside of Muskegon you may subtract from your estimate of Muskegon income tax the amount of income tax expected to be paid to the other city. This credit may not exceed the amount of tax assessable under the Muskegon Income Tax Ordinance on the same amount of income of a nonresident. (Worksheet Line 6)

AMENDED DECLARATION:

If you filed a Declaration and find that your estimated tax has 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 a quarterly payment. Simply enter the new estimated tax for the year on Line 1 of the quarterly payment voucher and follow the instruction on the voucher.

PENALTY AND INTEREST:

For 2025, if the total amount of tax withheld and estimated tax paid, is \$100 less than the tax due and less than seventy percent (70%) of the tax due for 2023 or 2024, penalty and interest will be charged.

FORMS OR INFORMATION:

Forms and information may be obtained from the Income Tax Department, City Hall, 933 Terrace Street, P.O. Box 29, Muskegon, Michigan, 49443-0029; by calling (231) 724-6770; or on our website at www.shorelinecity.com.

NOTE:

Filling 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!

WORKSHEET FOR 2025 DECLARATION OF ESTIMATED INCOME:

(Keep for your records)

| | |
|--|----|
| 1. TOTAL MUSKEGON INCOME EXPECTED IN 2025. (See instructions) | \$ |
| 2. EXEMPTIONS (\$600 for each exemption; Does not apply to corporations) | \$ |
| 3. ESTIMATED MUSKEGON TAXABLE INCOME. (Line 1 less Line 2) | \$ |
| 4. ESTIMATED MUSKEGON INCOME TAX BEFORE CREDITS. (Nonresident individuals enter 1/2% of Line 3, all other taxpayers enter 1% of Line 3. | \$ |
| 5. AMOUNT OF MUSKEGON TAX TO BE WITHHELD. | \$ |
| 6. AMOUNT OF OTHER TAX CREDITS | \$ |
| 7. ESTIMATED MUSKEGON INCOME TAX DUE. (Line 4 less Lines 5 and 6) | \$ |

| VOUCHER | DATE | CHECK | TAX PAID |
|------------|------|-------|----------|
| 1. | | | \$ |
| 2. | | | \$ |
| 3. | | | \$ |
| 4. | | | \$ |
| TOTAL PAID | | | \$ |

