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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 2019 income subject to tax or 2018 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: <b>Residents</b> - Multiply Line 3 by 1% (.01) <b>Non-Residents</b> - 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. \$

**2019  
First Quarter**

**Due Date:  
04/30/2019**

**City of East Lansing Estimated Tax  
Declaration Voucher 1**

EL-1040ES **2019**  
 EL-1065ES  EL-1120ES

SSN or FEIN:	Estimated Tax: \$ _____
Name(s):	
Address:	
City, State, Zip:	
Amount of this Payment: \$ _____	
Make checks payable to "City of East Lansing" and mail with this declaration to:  <b>City of East Lansing Income Tax Department 410 Abbot Road East Lansing, MI 48823</b>	Sign Here: _____

**2019  
Second Quarter**

**Due Date:  
06/30/2019**

**City of East Lansing Estimated Tax  
Declaration Voucher 2**

EL-1040ES **2019**  
 EL-1065ES  EL-1120ES

SSN or FEIN:	Estimated Tax: \$ _____
Name(s):	
Address:	
City, State, Zip:	
Amount of this Payment: \$ _____	
Make checks payable to "City of East Lansing" and mail with this declaration to:  <b>City of East Lansing Income Tax Department 410 Abbot Road East Lansing, MI 48823</b>	Sign Here: _____

**2019  
Third Quarter**

**Due Date:  
09/30/2019**

**City of East Lansing Estimated Tax  
Declaration Voucher 3**

EL-1040ES **2019**  
 EL-1065ES  EL-1120ES

SSN or FEIN:	Estimated Tax: \$ _____
Name(s):	
Address:	
City, State, Zip:	
Amount of this Payment: \$ _____	
Make checks payable to "City of East Lansing" and mail with this declaration to:  <b>City of East Lansing Income Tax Department 410 Abbot Road East Lansing, MI 48823</b>	Sign Here: _____

**2019  
Fourth Quarter**

**Due Date:  
01/31/2020**

**City of East Lansing Estimated Tax  
Declaration Voucher 4**

EL-1040ES **2019**  
 EL-1065ES  EL-1120ES

SSN or FEIN:	Estimated Tax: \$ _____
Name(s):	
Address:	
City, State, Zip:	
Amount of this Payment: \$ _____	
Make checks payable to "City of East Lansing" and mail with this declaration to:  <b>City of East Lansing Income Tax Department 410 Abbot Road East Lansing, MI 48823</b>	Sign Here: _____