

CITY OF FLINT

INCOME TAX DEPARTMENT

INSTRUCTIONS FOR FORM F-501, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM F-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Monthly deposits of Flint income tax withheld are required for each month in which the amount withheld exceeds \$100.00. Monthly deposits are made using Form F-501. Remittance in full payable to the Flint City Treasurer is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form F-501, for May is due June 30.
2. Quarterly returns of Flint income tax withheld are filed using Form F-941. Remittance payable to Flint City Treasurer is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form F-941, for the first quarter is due April 30.
3. Mail monthly deposits, Form F-501, and quarterly returns, Form F-941, to the City of Flint Income Tax Department, PO Box 99, Flint, MI 48501-0099. Or pay online at: www.cityofflint.com
4. Withholdings of less than \$100.00 per month can be deposited on a quarterly basis using Form F-941.
5. If there are no withholdings for the month, Form F-501 is not required to be filed.

B. INITIAL RETURNS

1. Registration via phone accepted at (810) 766-7015. Withholding forms and an employer's registration packet will be mailed immediately. Blank forms are available on our website, www.CityofFlint.com
2. If you cannot wait for forms to timely file your first return, include a letter with your withholding tax payment providing the following information: Name of Business Owner(s), Type of Ownership, Federal Employer Identification Number (FEIN), d.b.a., address, mailing address and period covered.
3. If you have applied for, but not yet received, an FEIN, write "FEIN Pending" in place of the FEIN. A temporary number will be assigned. Notify the Income Tax Department as soon as you receive your FEIN.
4. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own FEIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their FEIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form FW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.

D. ALL EMPLOYERS

1. Pre-printed forms should be used in filing returns. If you do not have forms for filing, contact the Income Tax Department at (810) 766-7015 so forms can be mailed to you prior to the due date.
2. Verify the name, address and FEIN on the monthly deposit and quarterly return forms (F-501 and F-941). If an error is noted, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form F-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. **DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT!** You must file a claim for refund of any prior year's overpayment.

CITY OF FLINT INCOME TAX DEPARTMENT

YEAR 2011 INCOME TAX WITHHOLDING FORMS AND INSTRUCTIONS

THIS BOOKLET CONTAINS THE FOLLOWING FORMS AND INSTRUCTIONS:

NOTICE OF CHANGE OR DISCONTINUANCE.

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM F-501 (USED FOR MAKING DEPOSIT OF TAX WITHHELD DURING FIRST OR SECOND MONTH OF A QUARTER).

EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM F-941 (USED FOR REPORTING QUARTERLY INCOME TAX WITHHELD).

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD, FORM FW-3. THIS FORM MUST BE FILED ON OR BEFORE FEBRUARY 28, 2012 .

INSTRUCTIONS FOR EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, FORM F-501, AND EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD, FORM F-941.

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds \$100.00. Form F-501 is used to make monthly deposits. Use Form F-941, quarterly return, to report withholding for a quarter and to remit withholding not deposited during the first or second month of the quarter.

IF TAX WITHHELD DURING A MONTH EXCEEDS \$100 MONTHLY DEPOSITS, FORM F-501, ARE DUE AS FOLLOWS:

MONTH	DUE DATE	MONTH	DUE DATE
JANUARY	02/28/2011	JULY	08/31/2011
FEBRUARY	03/31/2011	AUGUST	09/30/2011
**MARCH	04/30/2011	**SEPTEMBER	10/31/2011
APRIL	05/31/2011	OCTOBER	11/30/2011
MAY	06/30/2011	NOVEMBER	12/31/2011
**JUNE	07/31/2011	**DECEMBER	01/31/2012

****USE QUARTERLY FORM F-941**

QUARTERLY RETURNS, FORM F-941, ARE DUE AS FOLLOWS:

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2011	THIRD	10/31/2011
SECOND	07/31/2011	FOURTH	01/31/2012

If the necessary forms are not included in this booklet, contact the Income Tax Department via phone at (810) 766-7015, or send a letter to: 1101 S. Saginaw Street, Flint, MI 48502.

PREPARING W-2 FORMS – IF THE LOCALITY BOX OF THE W2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS FLINT OR FL, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.

CITY OF FLINT INCOME TAX DEPT
PO BOX 99
FLINT MI 48501-0099

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PO BOX 99
FLINT MI 48501-0099

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PO BOX 99
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CITY OF FLINT INCOME TAX DEPT
PO BOX 99
FLINT MI 48501-0099

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 1M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JANUARY 2011	3. DUE ON OR BEFORE 02/28/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

**MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER**

**MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099**

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 2M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD FEBRUARY 2011	3. DUE ON OR BEFORE 03/31/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

**MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER**

**MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099**

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 1Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 1ST QUARTER 2011	3. DUE ON OR BEFORE 04/30/2011	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT ↓

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: FLINT CITY TREASURER
MAIL TO: CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

F-501

FLINT INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

F-501

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 4M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD APRIL 2011	3. DUE ON OR BEFORE 05/31/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

F-501

FLINT INCOME TAX DEPARTMENT
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

F-501

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 5M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD MAY 2011	3. DUE ON OR BEFORE 06/30/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

F-941

FLINT INCOME TAX DEPARTMENT
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

F-941

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 2Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 2ND QUARTER 2011	3. DUE ON OR BEFORE 07/31/2011	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: FLINT CITY TREASURER
MAIL TO: CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 7M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD JULY 2011	3. DUE ON OR BEFORE 08/31/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 8M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD AUGUST 2011	3. DUE ON OR BEFORE 09/30/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 3Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 3RD QUARTER 2011	3. DUE ON OR BEFORE 10/31/2011	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: FLINT CITY TREASURER
MAIL TO: CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 10M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD OCTOBER 2011	3. DUE ON OR BEFORE 11/30/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 11M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD NOVEMBER 2011	3. DUE ON OR BEFORE 12/31/2011	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS \$100.

IMPORTANT		
5. IF DEPOSIT IS FOR A PERIOD OTHER THAN BOX 2, ENTER THE CORRECT PERIOD.	MONTH	YEAR

MAKE REMITTANCE PAYABLE TO:
FLINT CITY TREASURER

MAIL THIS FORM AND PAYMENT TO:
CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

PAYABLE ONLINE AT
WWW.CITYOFFLINT.COM

2011 941 4Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD 4TH QUARTER 2011	3. DUE ON OR BEFORE 01/31/2012	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

5. ADJUSTMENTS
6. ADJUSTED TAX WITHHELD
7a. TAX PAID FIRST MONTH OF QUARTER
7b. TAX PAID SECOND MONTH OF QUARTER
8. AMOUNT DUE (Line 6 less line 7a and 7b)
PAY THIS AMOUNT

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER

If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: FLINT CITY TREASURER
MAIL TO: CITY OF FLINT INCOME TAX DEPT.
PO BOX 99
FLINT, MI 48501-0099

EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

1. EMPLOYER	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE 2/28/2012

SUMMARY OF WITHHOLDING TAX PAID		
MONTH/QUARTER	TAX WITHHELD	WITHHOLDING TAX PAID
January		
February		
March		
FIRST QUARTER TOTAL		
April		
May		
June		
SECOND QUARTER TOTAL		
July		
August		
September		
THIRD QUARTER TOTAL		
October		
November		
December		
FOURTH QUARTER TOTAL		
	TOTAL WITHHOLDING TAX PAID	3.
NUMBER OF W-2 FORMS ATTACHED		4.
TOTAL TAX WITHHELD PER W-2(S)		5.
BALANCE DUE		6.
OVERPAYMENT - ATTACH EXPLANATION*		7.
TOTAL PAYROLL		8.

*SUBMIT A LETTER EXPLAINING THE OVERPAYMENT AND REQUESTING A REFUND.

9. SIGNATURE	10. NAME AND TITLE <i>(Please Print)</i>	11. DATE
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INSTRUCTIONS FOR EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

- Check identification information in Box 1 and Box 2. If incorrect, make corrections and file Notice of Change or Discontinuance, Form F-6-IT.
- Enter tax withheld and tax payment information in the Summary of Withholding Tax Paid section.
- Enter the total withholding tax paid in Box 3.
- Enter the number of W-2 forms attached in Box 4.
- Enter the amount of tax withheld per the W-2 forms attached in Box 5. **Attach an adding machine tape totaling the W-2 forms or include copies of the computer generated summary W-2 forms.**
- If the withholding tax paid (Box 3) is less than the tax withheld per the W-2 forms (Box 5), enter the balance due in Box 6. The balance due must be paid in full with this FW-3 form. Make remittance payable to: FLINT CITY TREASURER
- If the withholding tax paid (Box 3) is greater than the tax withheld per the W-2 forms (Box 5), enter the overpayment in Box 7. To receive a refund of any overpayment, submit a letter explaining the overpayment and requesting a refund.
- If the withholding tax paid (Box 3) equals the tax withheld per the W-2 forms (Box 5), enter a zero (0) in Boxes 6 and 7.
- Sign the return in box 9; Print your name and title in Box 10; and Enter the date signed in Box 11.
- Attach the required copies of the W-2 forms and payment for any balance due to the completed W-3 form and mail to:
CITY OF FLINT INCOME TAX DEPARTMENT, 1101 S. SAGINAW STREET, FLINT, MI 48502
OR PAY ONLINE AT: WWW.CITYOFFLINT.COM

2011 CITY OF FLINT

EMPLOYER'S WITHHOLDING TAX FORMS AND INSTRUCTIONS

Dear Employer,

All necessary forms for reporting and remitting City of Flint Income Tax withholding for calendar year 2011 are enclosed. Monthly deposit forms and quarterly return forms will no longer be mailed separately.

PAYMENTS CAN BE MAILED OR PAID ONLINE AT WWW.CITYOFFLINT.COM

Please review the pre-printed forms to see that the correct name, address and Federal Employer Identification Number are listed. If an error is noted, file a Notice of Change or Discontinuance.

WHEN PREPARING W-2 FORMS, CLEARLY IDENTIFY THE LOCALITY IN THE APPROPRIATE BOX OF THE FORM AS FLINT OR FL. THIS WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES WITH AN INCOME TAX.

WHO IS REQUIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Flint; or
2. Is doing business in the City of Flint.

WITHHOLDING RATES:

Use 1% for:

1. Residents of the City of Flint working in Flint.
2. Residents of the City of Flint working outside of Flint who are not subject to withholding for the city where they work.

Use 0.5% for:

1. Nonresidents of the City of Flint working in Flint.
2. Residents of the City of Flint working in the following cities that also have a city income tax:

ALBION
BATTLE CREEK
BIG RAPIDS
DETROIT
GRAND RAPIDS
GRAYLING
HAMTRAMCK

HIGHLAND PARK
HUDSON
IONIA
JACKSON
LANSING
LAPEER
MUSKEGON

MUSKEGON HEIGHTS
PONTIAC
PORT HURON
PORTLAND
SAGINAW
SPRINGFIELD
WALKER

**QUESTIONS?
WEBSITE:
WWW.CITYOFFLINT.COM
OR
CALL
(810) 766-7015**