

# 2026 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 2026 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](http://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.

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**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.**

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### 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  
BENTON HARBOR  
BATTLE CREEK  
BIG RAPIDS  
DETROIT  
EAST LANSING  
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](http://WWW.CITYOFFLINT.COM)  
OR  
CALL  
(810) 766-7015**

# **CITY OF FLINT**

## **INCOME TAX DEPARTMENT**

### **YEAR 2026 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, 2027

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	02/28/2026	JULY	08/31/2026
FEBRUARY	03/31/2026	AUGUST	09/30/2026
**MARCH	04/30/2026	**SEPTEMBER	10/31/2026
APRIL	05/31/2026	OCTOBER	11/30/2026
MAY	06/30/2026	NOVEMBER	12/31/2026
**JUNE	07/31/2026	**DECEMBER	01/31/2027

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

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

QUARTER	DUE DATE	QUARTER	DUE DATE
FIRST	04/30/2026	THIRD	10/31/2026
SECOND	07/31/2026	FOURTH	01/31/2027

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: PO Box 529, Eaton Rapids, MI 48827-0529.

***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  
ATTN: WITHHOLDING SECTION  
PO BOX 529  
EATON RAPIDS MI 48827-0529

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ATTN: WITHHOLDING SECTION  
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EATON RAPIDS MI 48827-0529

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

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
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TAXPAYER NAME AND ADDRESS

PAYABLE ONLINE AT [WWW.CITYOFFLINT.COM](http://WWW.CITYOFFLINT.COM)

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

SIGNATURE

TITLE

DATE

**MAIL TO: CITY OF FLINT INCOME TAX DEPT  
ATTN: WITHHOLDING SECTION  
BOX 529  
EATON RAPIDS, MI 48827-0529**

PRINTED NAME OF SIGNER

CUT ON DOTTED LINE

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

1. IDENTIFICATION NUMBER	2. RETURN PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

PAYABLE ONLINE AT [WWW.CITYOFFLINT.COM](http://WWW.CITYOFFLINT.COM)

5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST  
MONTH OF QUARTER7b. TAX PAID SECOND  
MONTH OF QUARTER8. AMOUNT DUE  
(Line 6 less lines 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: TREASURER, CITY OF FLINT  
MAIL TO: CITY OF FLINT INCOME TAX DEPT.  
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**FLINT INCOME TAX DEPARTMENT**  
EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD

1. IDENTIFICATION NUMBER	2. RETURN PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

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5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST  
MONTH OF QUARTER7b. TAX PAID SECOND  
MONTH OF QUARTER8. AMOUNT DUE  
(Line 6 less lines 7a and 7b)  
PAY THIS AMOUNT →

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER



If final return, check here and  
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Discontinuance in return booklet.

PAY TO: TREASURER, CITY OF FLINT  
MAIL TO: CITY OF FLINT INCOME TAX DEPT.  
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EATON RAPIDS, MI 48827-0529**

PRINTED NAME OF SIGNER

CUT ON DOTTED LINE

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5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST  
MONTH OF QUARTER7b. TAX PAID SECOND  
MONTH OF QUARTER8. AMOUNT DUE  
(Line 6 less lines 7a and 7b)  
PAY THIS AMOUNT →

SIGNATURE

TITLE

DATE

PRINTED NAME OF SIGNER



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PAY TO: TREASURER, CITY OF FLINT  
MAIL TO: CITY OF FLINT INCOME TAX DEPT.  
ATTN: WITHHOLDING SECTION  
PO BOX 529  
EATON RAPIDS, MI 48827-0529

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

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**IMPORTANT**

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

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

SIGNATURE

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PERIOD OTHER THAN  
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TO: TREASURER, CITY OF FLINT**

SIGNATURE

TITLE

DATE

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ATTN: WITHHOLDING SECTION  
BOX 529  
EATON RAPIDS, MI 48827-0529**

PRINTED NAME OF SIGNER

CUT ON DOTTED LINE

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

1. IDENTIFICATION NUMBER	2. RETURN PERIOD	3. DUE ON OR BEFORE	4. TAX WITHHELD THIS QUARTER
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TAXPAYER NAME AND ADDRESS

PAYABLE ONLINE AT [WWW.CITYOFFLINT.COM](http://WWW.CITYOFFLINT.COM)

5. ADJUSTMENTS

6. ADJUSTED TAX WITHHELD

7a. TAX PAID FIRST  
MONTH OF QUARTER7b. TAX PAID SECOND  
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PAY THIS AMOUNT →

SIGNATURE

TITLE

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ATTN: WITHHOLDING SECTION  
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EATON RAPIDS, MI 48827-0529

2025 FW-3

## CITY OF FLINT

FW-3

## EMPLOYER'S ANNUAL RECONCILIATION OF INCOME TAX WITHHELD

2026

1. EMPLOYER NAME AND ADDRESS	2. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	DUE ON OR BEFORE <b>2/28/2027</b>

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

\*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 (or electronic media) and payment for any balance due to the completed FW-3 form and mail to:  
**CITY OF FLINT INCOME TAX DEPARTMENT, WITHHOLDING TAX SECTION, PO BOX 529,  
EATON RAPIDS, MI 48827-0529 OR PAY ONLINE AT: WWW.CITYOFFLINT.COM**

\*PLEASE VISIT [www.cityofflnt.com/IncomeTax/forms.asp](http://www.cityofflnt.com/IncomeTax/forms.asp) FOR ELECTRONIC W2 FILING SPECIFICATIONS

# **CITY OF FLINT**

## **INCOME TAX DEPARTMENT**

## **NOTICE OF CHANGE OR DISCONTINUANCE**

ACCOUNT NUMBER (FEIN)	CHANGES EFFECTIVE ON (Date)
CURRENT LEGAL NAME	CHANGE LEGAL NAME TO:
DBA	CHANGE DBA TO:
CURRENT LEGAL BUSINESS ADDRESS	CHANGE LEGAL BUSINESS ADDRESS TO:
MAILING ADDRESS	CHANGE MAILING ADDRESS TO:

**Instructions:** Place an "X" in all boxes that apply. Complete all information for that change.

**Write any comments or explanations on back of form.**

- 1. The Internal Revenue Service assigned us Federal Employer Identification Number: \_\_\_\_\_
- 2. Our Federal Employer Identification Number is wrong. The correct number is: \_\_\_\_\_
- 3. We have incorporated. Our corporate name is: \_\_\_\_\_
- 4. Our new corporate Federal Employer Identification Number is: \_\_\_\_\_
- 5. Discontinue our withholding tax registration:
  - We no longer have any business activity in the City of Flint.
  - We closed our business on: \_\_\_\_\_
  - We sold our entire business on: \_\_\_\_\_ We sold our business to: \_\_\_\_\_
  - We sold part of our business on: \_\_\_\_\_ \_\_\_\_\_

Their FEIN is: \_\_\_\_\_

6. Address and phone number where we may be reached following discontinuance of business:

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CONTACT PERSON	STREET ADDRESS	CITY	STATE	ZIP CODE	PHONE
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SIGNATURE OF PREPARER	PRINTED NAME OF PREPARER	DATE PREPARED	PREPARER'S PHONE NUMBER
			( )

AND ANY CORRESPONDENCE TO: CITY OF FLINT INCOME TAX DEPT., Attn: Withholding Section, PO Box 529, Eaton Rapids, MI 48827-0529

# **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, Attn: Withholding Section, PO Box 529, Eaton Rapids, MI 48827-0529. Or pay online at: [www.cityofflint.com](http://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](http://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. Verify the name, address and FEIN on the monthly deposit and quarterly return forms (F-501 and F-941).
2. 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.