

# CITY OF FLINT

## INCOME TAX DEPARTMENT

### INSTRUCTIONS FOR MAKING QUARTERLY PARTNERSHIP ESTIMATED INCOME TAX PAYMENTS

Estimated income tax payments may be made: by check or money order with an estimated income tax payment voucher.

**DO NOT USE OR PHOTOCOPY ANOTHER TAXPAYER'S FORMS.** If you do, your payment could be applied to the wrong account. To print a blank set of forms go to the city's website, [www.cityofflnt.com/incometax/forms.asp](http://www.cityofflnt.com/incometax/forms.asp). Blank forms may be requested by an e-mail to [Incometax@cityofflnt.com](mailto:Incometax@cityofflnt.com) or via a phone call to (810) 766-7015.

**NOTE:** Reminder notices will not be sent. Save the set of forms for use in making the remainder of this year's quarterly estimated payments.

#### PARTNERSHIPS REQUIRED TO MAKE ESTIMATED INCOME TAX PAYMENTS

Every partnership with business activity in the City of Flint who has Flint taxable income must make estimated income tax payments if the estimated tax is one hundred one dollars (\$101.00) or more.

#### WHEN AND WHERE TO MAKE ESTIMATED INCOME TAX PAYMENTS

- A. **Calendar Year Taxpayers:** The first quarterly payment for the year must be filed on or before April 30 of the tax year.
- B. **Fiscal Year Taxpayers:** The first quarterly payment for the fiscal year must be filed within four (4) months after the beginning of the fiscal year.
- C. **Payment of Estimated Tax:** The estimated tax may be paid in full with the first quarter payment or paid in four (4) equal quarterly installments. Calendar year installments are due on or before April 30, June 30, and September 30 of the tax year and January 31 of the next year. Fiscal year installments are due on or before the end of the fourth, sixth, ninth and thirteenth month after the beginning of the fiscal year. Previously missed estimated payments must be made as soon as possible.
- D. **Where to Send Estimated Payments:** Quarterly payments using Form F-1065ES are to be mailed to the **City of Flint Income Tax Department, Attn: Estimated Payments, PO Box 529, Eaton Rapids, MI 48827-0529.**

#### CALCULATION OF ESTIMATED INCOME TAX

Calculate the estimated Flint income tax due using the Estimated Income Tax Computation Worksheet below.

ESTIMATED INCOME TAX COMPUTATION WORKSHEET	TAX YEAR
1. TOTAL EXPECTED FLINT PARTNERSHIP INCOME	1
2. TOTAL VALUE OF RESIDENT AND NONRESIDENT INDIVIDUAL PARTNERS EXEMPTIONS (Total number of such exemptions multiplied by \$600)	2
3. TOTAL EXPECTED FLINT PARTNERSHIP TAXABLE INCOME (Line 1 less line 2)	3
4. PORTION OF EXPECTED TAXABLE INCOME (line 3) OF INDIVIDUAL RESIDENT PARTNERS	4
5. PORTION OF EXPECTED TAXABLE INCOME (line 3) OF INDIVIDUAL NONRESIDENT PARTNERS	5
6. PORTION OF EXPECTED TAXABLE INCOME (line 3) OF THE REMAINING PARTNERS (Partners not included in lines 4 and 5)	6
7. ESTIMATED TAX ON EXPECTED INCOME OF INDIVIDUAL RESIDENT PARTNERS OR CORPORATIONS AT 1% (Line 4 multiplied by .01)	7
8. ESTIMATED TAX ON EXPECTED INCOME OF INDIVIDUAL NONRESIDENT PARTNERS AT 1/2% (Line 5 multiplied by .005)	8
9. ESTIMATED TAX ON EXPECTED INCOME REMAINING PARTNERS AT 1% (Line 6 multiplied by .01)	9
10. ESTIMATED FLINT TAX (Add lines 7, 8 and 9).	10
11. QUARTERLY PAYMENT AMOUNT (Line 10 divided by 4)	11

The annual return for the previous year may be used as the basis for computing your estimated tax for the current year. The same figures used for estimating your federal income tax, adjusted to exclude any income not taxable or deductions not allowed under the Flint Income Tax Ordinance, may be used.

### **CALCULATION OF THE ESTIMATED TAX PAYMENT DUE EACH QUARTER**

If you know the amount of quarterly estimated tax to pay, write the amount of estimated tax in the amount box of the payment vouchered for the quarter (lower right hand corner of Form F-1065ES, Payment Voucher 1, 2 3, or 4).

If you are unsure of the amount of quarterly estimated tax to pay, follow the lines on the Estimated Income Tax Computation Worksheet above to calculate the quarterly estimated tax payment.

### **AMENDED ESTIMATED INCOME TAX PAYMENTS**

If, after one or more estimated tax payments have been made, the partnership finds that their estimated tax is substantially increased or decreased as a result of a change in taxable income, the partnership may amend its estimate at the time of making any quarterly payment. To do this: 1) recalculate the estimated tax for the year; 2) subtract the estimated payments previously made for the year; 3) divide the difference remaining due after step 2 by the number of remaining quarterly estimated payments for the year; and 4) enter the recalculated estimated payment amount on the next payment voucher and mail the payment voucher and payment to the Income Tax Department.

### **LATE PAYMENT OR UNDERPAYMENT OF ESTIMATED INCOME TAX**

If the partnership fails to make the required quarterly estimated tax payments, pays late or underpays, interest and penalty may be assessed. The interest rate is one percent above the prime rate. The interest rate is adjusted on January 1 and July 1 each year. The penalty rate is one percent per month to a maximum of 25 percent.

### **INTEREST AND PENALTY**

If the total amount of estimated tax payments is seventy percent (70%), or more, of the tax due for the current or previous tax year, interest and penalty will not be assessed. Making estimated income tax payments does not excuse a partnership from filing an annual partnership income tax return.

### **OTHER TAX PAYMENTS**

**Income Tax Paid by Partnership:** If the partnership is a member of another partnership which elects to file a return and pay the tax on behalf of its partners, the partnership may subtract from its estimate of Flint income tax, the amount of tax expected to be paid by the other partnership for this partnership's distributive share of net profits.

### **FORMS OR INFORMATION**

Forms or information may be obtained: online at [www.cityofflint.com/incometax/tax.asp](http://www.cityofflint.com/incometax/tax.asp); via-e-mail to [Incometax@cityofflnt.com](mailto:Incometax@cityofflnt.com); by a phone call to (810) 766-7015; or at the Flint Income Tax Department at City Hall, 1101 S. Saginaw St, Flint, MI 48502

### **PAYMENT RECORD FOR TAX YEAR \_\_\_\_\_**

**(Keep this for your records.)**

PAYMENT	DATE PAID	CHECK NUMBER	ESTIMATED TAX PAID
FIRST QUARTER PAYMENT			
SECOND QUARTER PAYMENT			
THIRD QUARTER PAYMENT			
FOURTH QUARTER PAYMENT			
TOTAL ESTIMATED TAX PAYMENTS			

Mail Forms F-1065ES with check or money order to:

City of Flint Income Tax Dept.  
Attn: Estimated Payments  
PO Box 529  
Eaton Rapids, MI 48827-0529

**F-1065ES****FLINT****2026 EST P1Q****PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER  
FIRST QUARTER**Name of Partnership Partnership's FEIN: 

Due on or Before: 4/30/2027 or the last day of the fourth month after the start of the fiscal year or short tax year

Payment:  \$Payment Method: 

- Make payment by check or money order payable to "City of Flint." Write the Partnership's FEIN number, daytime phone number, and "2026 F-1065ES" on your payment. DO NOT SEND CASH.

Address for Payment: City of Flint Income Tax Dept.

Attn: Estimated Payments  
PO Box 529  
Eaton Rapids MI  
48827-0529

Taxpayer Records: Amount Paid:   
Check Number:   
Date Mailed:

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT  
V DETACH HERE V

**F-1065ES****FLINT****2026 EST P1Q****FIRST QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT VOUCHER 1 Due Date: 4/30/2026**

NACTP #	EFIN #	Partnership's FEIN				
Name of Partnership		Partnership's FEIN				
Address (Number and street)		Suite. no.				
Address line 2 (P.O. Box address for mailing use only)		Mail to:	<p>City of Flint Income Tax Dept. Attn: Estimated Payments PO Box 529 Eaton Rapids MI 48827-0529</p>			
City, town or post office	State	Zip code				
		Amount of estimated tax you are paying by check or money order			Round to nearest dollar .00	

**F-1065ES****FLINT****2026 EST P2Q****PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER  
SECOND QUARTER**Name of Partnership Partnership's FEIN: 

Due on or Before: 6/30/2027 or the last day of the sixth month after the start of the fiscal year or short tax year

Payment:  \$

Payment Method: • Make payment by check or money order payable to "City of Flint." Write the Partnership's FEIN number, daytime phone number, and "2026 F-1065ES" on your payment. DO NOT SEND CASH.

Address for Payment: City of Flint Income Tax Dept.  
Attn: Estimated Payments  
PO Box 529  
Eaton MI 48827-0529Taxpayer Records: Amount Paid:   
Check Number:   
Date Mailed: KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT  
V DETACH HERE V**F-1065ES****FLINT****2026 EST P2Q****SECOND QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT VOUCHER 2 Due Date: 6/30/2026**

<input type="text"/> NACTP #	<input type="text"/> EFIN #				
Name of Partnership		Partnership's FEIN			
Address (Number and street)		Suite. no.			
Address line 2 (P.O. Box address for mailing use only)		Mail to: Income Tax Department Attn: Estimated Payments PO Box 529 Eaton Rapids, MI 48827-0529			
City, town or post office	State	Zip code	Amount of estimated tax you are paying by check or money order		
			Round to nearest dollar .00		

**F-1065ES****FLINT****2026 EST P3Q****PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER  
THIRD QUARTER**Name of Partnership Partnership's FEIN: 

Due on or Before: 9/30/2027 or the last day of the ninth month after the start of the fiscal year or short tax year

Payment:  \$

Payment Method: • Make payment by check or money order payable to "City of Flint." Write the Partnership's FEIN number, daytime phone number, and "2026 F-1065ES" on your payment. DO NOT SEND CASH.

Address for Payment: City of Flint Income Tax Dept.  
Attn: Estimated Payments  
PO Box 529  
Eaton Rapids MI 48827-0529Taxpayer Records: Amount Paid:   
Check Number:   
Date Mailed: KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT  
V DETACH HERE V**F-1065ES****FLINT****2026 EST P3Q****THIRD QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT VOUCHER 3 Due Date: 9/30/2026**

<input type="text"/> NACTP #	<input type="text"/> EFIN #	Partnership's FEIN			
Name of Partnership					
Address (Number and street)		Suite. no.			
Address line 2 (P.O. Box address for mailing use only)		Mail to:			
City, town or post office	State	Zip code	City of Flint Income Tax Dept. Attn: Estimated Payments PO Box 529 Eaton Rapids MI 48827-0529		
			Amount of estimated tax you are paying by check or money order	Round to nearest dollar .00	

**F-1065ES****FLINT****2026 EST P4Q****PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER  
FOURTH QUARTER**Name of Partnership Partnership's FEIN: 

Due on or Before: 1/31/2027 or the last day of the thirteenth month after the start of the fiscal year or short tax year

Payment:  \$Payment Method: 

- Make payment by check or money order payable to "City of Flint." Write the Partnership's FEIN number, daytime phone number, and "2026 F-1065ES" on your payment. DO NOT SEND CASH.

Address for Payment: City of Flint Income Tax Dept.  
Attn: Estimated Payments  
PO Box 529  
Eaton Rapids MI  
48827-0529

Taxpayer Records: Amount Paid:   
Check Number:   
Date Mailed:

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT  
V DETACH HERE V

**F-1065ES****FLINT****2026 EST P4Q****FOURTH QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER****PAYMENT VOUCHER 4 Due Date: 1/31/2027**

NACTP #	EFIN #	Partnership's FEIN				
Name of PARTNERSHIP		Partnership's FEIN				
Address (Number and street)		Suite. no.				
Address line 2 (P.O. Box address for mailing use only)		Mail to:	<p>City of Flint Income Tax Dept. Attn: Estimated Payments PO Box 529 Eaton Rapids MI 48827-0529</p>			
City, town or post office	State	Zip code				
		Amount of estimated tax you are paying by check or money order			Round to nearest dollar .00	