



**CITY OF WALKER
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**W-1040ES
VOUCHER 1**

2008

Calendar Year - Due April 30, 2008
Fiscal Year - See Instructions for due date

SOCIAL SECURITY NUMBER (Complete SSN required to apply payment correctly to your account)		SPOUSE'S SOCIAL SECURITY NUMBER	
FIRST NAME AND INITIAL (If joint return, also give spouse's name and initial)	LAST NAME	DECLARATION OF ESTIMATED TAX	\$ _____ .00
ADDRESS		AMOUNT THIS PAYMENT	\$ _____ .00
CITY, STATE, ZIP		SIGNATURE _____	

**MAKE CHECKS PAYABLE TO: WALKER CITY TREASURER
MAIL TO: CITY OF WALKER INCOME TAX, P.O. BOX 153, GRAND RAPIDS, MI 49501-0153**

**CITY OF WALKER
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**W-1040ES
VOUCHER 2**

2008

Calendar Year - Due June 30, 2008
Fiscal Year - See Instructions for due date

SOCIAL SECURITY NUMBER (Complete SSN required to apply payment correctly to your account)		SPOUSE'S SOCIAL SECURITY NUMBER	
FIRST NAME AND INITIAL (If joint return, also give spouse's name and initial)	LAST NAME	DECLARATION OF ESTIMATED TAX	\$ _____ .00
ADDRESS		AMOUNT THIS PAYMENT	\$ _____ .00
CITY, STATE, ZIP		SIGNATURE _____	

**MAKE CHECKS PAYABLE TO: WALKER CITY TREASURER
MAIL TO: CITY OF WALKER INCOME TAX, P.O. BOX 153, GRAND RAPIDS, MI 49501-0153**

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INSTRUCTIONS FOR WALKER DECLARATION OF ESTIMATED INCOME TAX - 2008

WHO MUST MAKE A DECLARATION

Every resident or non-resident who expects taxable income from which Walker income tax will not be withheld must file a Declaration of Estimated Income Tax. A Declaration is not required if the estimated tax on line 6 is One Hundred (\$100.00) or less. A husband and wife may file a joint Declaration.

WHEN AND WHERE TO FILE A DECLARATION

File the Declaration for 2008 on or before April 30, 2008 with the Walker Income Tax Department, P.O. Box 153, Grand Rapids, MI 49501-0153. The estimated tax may be paid in full with the Declaration or in four (4) equal installments on or before April 30, June 30, September 30 and January 31.

INCOME SUBJECT TO WALKER INCOME TAX

Residents - All salaries, wages, bonuses, commissions and other compensation, net profits from a business or profession, net rental income, capital gains less capital losses, dividends, interest from estates and trusts, premature pension/IRA distributions and other income.

Non-residents - Salaries, wages, bonuses, commissions and other compensation for services rendered or work performed in Walker, net rental income from property in Walker, net profits from a business, profession or other activity to the extent that it is from work done, services rendered, or activity conducted in Walker, capital gains less capital losses from the sale of real or tangible personal property located in Walker, and premature pension/IRA distributions related to Walker employment.

HOW TO FILE

Your annual return for the preceding year may be used as the basis for computing your declaration of estimated income tax for the current year. You may use the same figures used for estimating your federal income tax adjusted to exclude any income or deductions not taxable or permissible under the Walker Income Tax Ordinance.

WITHHOLDING TAX CREDITS AND OTHER CREDITS

Withholding Tax Credit - If your employer withholds Walker tax from your wages, you may subtract from your estimate of Walker Income Tax the amount of tax expected to be withheld by your employer from your wages.

Income Tax Paid by Partnership - If you are a member of a partnership which elects to file a return and pay the tax on behalf of its partners, you may subtract from your estimate of Walker Income Tax the amount of income tax expected to be paid by the partnership for your distributive share of net profits.

INCOME TAX PAID TO ANOTHER MUNICIPALITY - If you are a resident of Walker and pay income tax to another municipality on income earned outside of Walker you may subtract from your estimate of Walker Income Tax the amount of income tax expected to be paid to the other municipality. The credit may not exceed the amount of tax assessable under the Walker Income Tax Ordinance on the same income.

PENALTIES AND INTEREST

If the total amount of tax withheld or paid by Declaration is less than seventy percent (70%) of the final tax due, interest and penalties 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.

**CITY OF WALKER
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**W-1040ES
VOUCHER 3**

2008

Calendar Year - Due September 30, 2008
Fiscal Year - See Instructions for due date

SOCIAL SECURITY NUMBER (Complete SSN required to apply payment correctly to your account)		SPOUSE'S SOCIAL SECURITY NUMBER	
FIRST NAME AND INITIAL (If joint return, also give spouse's name and initial)	LAST NAME	DECLARATION OF ESTIMATED TAX	\$ _____ .00
ADDRESS		AMOUNT THIS PAYMENT	\$ _____ .00
CITY, STATE, ZIP		SIGNATURE _____	

MAKE CHECKS PAYABLE TO: WALKER CITY TREASURER
MAIL TO: CITY OF WALKER INCOME TAX, P.O. BOX 153, GRAND RAPIDS, MI 49501-0153

**CITY OF WALKER
DECLARATION OF ESTIMATED TAX
PAYMENT VOUCHER**

**W-1040ES
VOUCHER 4**

2008

Calendar Year - Due January 31, 2009
Fiscal Year - See Instructions for due date

SOCIAL SECURITY NUMBER (Complete SSN required to apply payment correctly to your account)		SPOUSE'S SOCIAL SECURITY NUMBER	
FIRST NAME AND INITIAL (If joint return, also give spouse's name and initial)	LAST NAME	DECLARATION OF ESTIMATED TAX	\$ _____ .00
ADDRESS		AMOUNT THIS PAYMENT	\$ _____ .00
CITY, STATE, ZIP		SIGNATURE _____	

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DECLARATION OF ESTIMATED TAX WORKSHEET (Keep For Your Records - Do Not File)

- TOTAL WALKER INCOME EXPECTED IN 2008 _____ \$ _____
- EXEMPTIONS (\$750.00 for each exemption) _____ \$ _____
- ESTIMATED WALKER TAXABLE INCOME (Line 1 less Line 2) _____ \$ _____
- ESTIMATED WALKER INCOME TAX (Non-resident individuals enter 1/2% of Line 3, resident individuals enter 1% of Line 3) _____ \$ _____
- (a) AMOUNT OF WALKER INCOME TAX WITHHELD _____ \$ _____
 (b) OVERPAYMENT FROM PREVIOUS YEAR _____ \$ _____
 (c) OTHER CREDITS _____ \$ _____
 TOTAL (Add lines 5 (a), (b), (c) and enter here) _____ \$ _____
- ESTIMATED TAX (Line 4 less Line 5) _____ \$ _____
- AMOUNT TO BE PAID, ENTER HERE AND ON DECLARATION - VOUCHER #1 _____ \$ _____

RECORD OF ESTIMATED TAX PAYMENTS

VOUCHER NO.	DATE	AMOUNT PAID THIS QUARTER	TOTAL PAID TO DATE
1			
2			
3			
4			
TOTAL			