

2025
PH-1040 - ES

Mail to: **Income Tax Division**
100 McMorran Blvd.
Port Huron, MI 48060

Make checks payable to:
City of Port Huron

Voucher 1
Calendar Year - Due April 30, 2025

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

FEDERAL EMPLOYER IDENTIFICATION NUMBER
(corporations and partnerships)

Type or print your name, spouse's name (if a joint payment) and your address in this area (if not preprinted).

Fiscal year taxpayers - This payment is for:

Month

Year

CITY OF PORT HURON
ESTIMATED TAX PAYMENT

Total estimated tax: \$ _____

Amount of this payment: \$ _____

RETURN THIS VOUCHER WITH YOUR CHECK OR MONEY ORDER

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PH-1040 - ES

Mail to: **Income Tax Division**
100 McMorran Blvd.
Port Huron, MI 48060

Make checks payable to:
City of Port Huron

Voucher 2
Calendar Year - Due June 30, 2025

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

FEDERAL EMPLOYER IDENTIFICATION NUMBER
(corporations and partnerships)

Type or print your name, spouse's name (if a joint payment) and your address in this area (if not preprinted).

Fiscal year taxpayers - This payment is for:

Month

Year

CITY OF PORT HURON
ESTIMATED TAX PAYMENT

Total estimated tax: \$ _____

Amount of this payment: \$ _____

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Mail to: **Income Tax Division**
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Make checks payable to:
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Voucher 3
Calendar Year - Due September 30, 2025

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

FEDERAL EMPLOYER IDENTIFICATION NUMBER
(corporations and partnerships)

Type or print your name, spouse's name (if a joint payment) and your address in this area (if not preprinted).

Fiscal year taxpayers - This payment is for:

Month

Year

CITY OF PORT HURON
ESTIMATED TAX PAYMENT

Total estimated tax: \$ _____

Amount of this payment: \$ _____

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PH-1040 - ES

Mail to: **Income Tax Division**
100 McMorran Blvd.
Port Huron, MI 48060

Make checks payable to:
City of Port Huron

Voucher 4
Calendar Year - Due January 31, 2026

YOUR SOCIAL SECURITY NUMBER

SPOUSE'S SOCIAL SECURITY NUMBER

FEDERAL EMPLOYER IDENTIFICATION NUMBER
(corporations and partnerships)

Type or print your name, spouse's name (if a joint payment) and your address in this area (if not preprinted).

Fiscal year taxpayers - This payment is for:

Month

Year

CITY OF PORT HURON
ESTIMATED TAX PAYMENT

Total estimated tax: \$ _____

Amount of this payment: \$ _____

RETURN THIS VOUCHER WITH YOUR CHECK OR MONEY ORDER

INSTRUCTIONS FOR FORM PH-1040ES

WHO MUST MAKE ESTIMATED TAX PAYMENTS:

• **Individuals** - Generally, you must make estimated tax payments any year that your total City tax will exceed amounts withheld from your pay (plus other credits) by \$100, or more. To make estimated payments, file Form PH-1040ES, Declaration of Estimated Tax.

Estimated payments are not required if your withholding and other credits will exceed 70 percent of the tax shown due on your current or prior year tax return.

• **Corporations** - Generally, corporations must make estimated tax payments every year that their total City tax will exceed \$250. To make estimated payments, file Form PH-1040ES, Declaration of Estimated Tax.

DUE DATES:

Estimated taxes are payable in four equal installments due on May 2, June 30, September 30, and January 31. You may also pay in full with the first voucher, due May 2.

Fiscal year taxpayers should adjust all dates to correspond with their taxable year. Payments are due on the last day of the fourth, sixth, ninth and thirteenth month after the start of your fiscal year.

You may amend your estimate when you make any quarterly payment. If you fail to make estimated payments as required, you will be assessed penalty and interest charges.

Making estimated tax payments does not excuse a taxpayer from filing an annual return. You must file a return even if there is no change in the declared tax liability or additional amount due.

ASSISTANCE:

If you have questions or need help, please call (810) 984-9741 or email us at incometax@porthuron.org. You can also visit our office in Room 112 of the Municipal Office Center, 100 McMorran Boulevard, Port Huron, Michigan 48060.

ESTIMATING YOUR TAXES

To estimate your taxable income, use last year's city of Port Huron form for reference (even if you have not completed the return). Lines one through eight of the return describe the types of income subject to city tax. See the specific instructions for residents or nonresidents to figure out the taxable amounts. Also read the instructions titled Income Exempt From City Tax and Deductions From Income. To figure out the number of exemptions you may claim, see the Exemptions section of the return and the instructions.

- | | | |
|---|----|--|
| 1. Estimated income subject to tax (see above) | 1. | |
| 2. Exemption allowance (see above) number _____ X \$600.00 | 2. | |
| 3. Estimated taxable income - subtract line 2 from line 1 | 3. | |
| 4. Estimated tax - multiply line 3 by 1% if a resident or by ½ of 1% if a nonresident | 4. | |
| 5. Port Huron tax you expect to be withheld plus other credits expected | 5. | |
| 6. Estimated tax due - subtract line 5 from line 4 | 6. | |
| 7. Estimated payment due - divide line 6 by 4. Enter on each voucher | 7. | |

Note: If you credited last year's overpayment to your estimated taxes, apply the credit to your first voucher. Apply any unused credit to your second and subsequent vouchers.

	Overpayment carried forward	1st Installment	2nd Installment	3rd Installment	4th Installment
Tax Paid					
Date					
Check Number					

Make checks payable to: City of Port Huron
If paying in person, pay at the City Treasurer's Office

Mail payments to: Income Tax Division
100 McMorran Boulevard
Port Huron, MI 48060

