Who Must Make Estimated Tax Payments

You must make estimated income tax payments for 2019 if you paid $101 or more with your 2018 Grand Rapids income tax return unless:
1. 70 percent or more of your 2019 income tax is paid by tax withheld and/or tax credits.
2. 2018 tax withheld and/or tax credits are 70 percent or more of 2018 income tax.

Why You Received These Estimated Tax Payment Forms

The estimated income tax forms enclosed with this notice have been mailed because you made 2018 estimated payments or you paid over $100 of income tax with your 2018 Grand Rapids income tax return. You need to review your 2018 return to see if you need to make estimated income tax payments for 2019. See the enclosed instructions for direction.

Failure to make required estimated tax payments will result in assessment of interest and penalty.

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**CITY OF GRAND RAPIDS**
**INCOME TAX DEPARTMENT**

**FORM GR-1040ES-EFT**
**2019 ESTIMATED INCOME TAX PAYMENT FORM - DIRECT DEBIT PAYMENT**

2019 estimated income tax payments may be made by an authorized direct debit withdrawal from your bank account. To pay your estimated income tax in this manner, use the form below or download Form GR-1040ES-EFT from the Grand Rapids website (www.grcity.us/income tax). Complete the form and mail it to the Income Tax Department, PO Box 347, Grand Rapids, MI 49501-0347.

To make an electronic direct debit payment, enter your social security number, name and address. Also enter your bank account information (a, b and c below), and the quarterly payment information for the quarter(s) to be paid. Complete the payment amount, the effective date for each payment and sign the form. You may provide information for payments to be withdrawn for one or more quarters. The payment date for each payment is the effective date entered. Generally, payments will be withdrawn within five business days of the effective date entered.

<table>
<thead>
<tr>
<th>Social security number</th>
<th>Name</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>a. Bank routing number:</th>
<th>b. Bank account number:</th>
<th>c. Bank account type:</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Checking  Savings</td>
</tr>
</tbody>
</table>

d. Quarterly estimated payments

- First quarter payment due April 30, 2019
- Second quarter payment due July 1, 2019
- Third quarter payment due September 30, 2019
- Fourth quarter payment due January 31, 2020

<table>
<thead>
<tr>
<th>PAYMENT AMOUNT (Round cents up to next dollar)</th>
<th>EFFECTIVE DATE FOR PAYMENT (Payment date cannot be later than due date)</th>
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<tbody>
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</tbody>
</table>

Mail to: Grand Rapids Income Tax Department
PO Box 347
Grand Rapids, MI 49501-0347