Who Must Make Estimated Tax Payments

You must make estimated income tax payments for 2020 if you paid $101 or more with your 2019 Grand Rapids income tax return unless:
1. 70 percent or more of your 2020 income tax is paid by tax withheld and/or tax credits.
2. 2019 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 2019 estimated payments or you paid over $100 of income tax with your 2019 Grand Rapids income tax return. You need to review your 2019 return to see if you need to make estimated income tax payments for 2020. See the enclosed instructions for direction.

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