

Grand Rapids Income Tax Department
PO Box 109
Grand Rapids, Michigan 49501-0109

2025 GRAND RAPIDS CORPORATION INCOME TAX FORM AND INSTRUCTIONS

For use by corporations doing business
in the City of Grand Rapids

2024 Tax Rate

Corporate tax rate is 1.5%.

TAX FORMS

All Grand Rapids income tax forms are available on the City's website, www.grcity.us/incometax, menu item, Tax Forms. Tax forms will be mailed upon request.

RENAISSANCE ZONES

Schedule RZ of Form GR-1120 at: www.grandrapidsmi.gov/Government/Departments/Income-Tax-Department menu item tax forms. To check which Renaissance Zone a property is located in, go to www.grcity.us and in search field type

FILING DATE

The due date is April 30, 2026. Penalty and interest (\$2.00 minimum) will be assessed on all late payments.

PAYMENT OF TAX DUE

Tax due (line 13) of one dollar (\$1.00) or more must be paid with return. **NOTE: If 2025 tax on line 10 is \$250.00 or more, estimated income tax payments may be required for 2026. See page 4 of instructions for information.**

Make check or money order payable to: **CITY OF GRAND RAPIDS**
Mail tax return and payment to: **Grand Rapids Income Tax, PO Box 109, Grand Rapids, MI 49501-0109.**

DISCLAIMER NOTICE

These instructions are interpretations of the Grand Rapids Income Tax Ordinance. The Ordinance will prevail in any disagreement between the instructions and the Ordinance.

CONTACT

For assistance: find us online at www.grandrapidsmi.gov/Government/Departments/Income-Tax-Department; e-mail questions to gr1120tax@grcity.us; call (616) 456-3415, option 5; or visit the Grand Rapids Income Tax Department at City Hall, 300 Monroe NW, Room 380, Grand Rapids, Michigan 49503.

Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.

2025 INSTRUCTIONS FOR FILING FORM GR-1120, CORPORATION INCOME TAX RETURN

CORPORATIONS REQUIRED TO FILE

Every corporation "doing business" in the city, whether or not it has an office or place of business in the city, is required to file an annual City of Grand Rapids Corporation Income Tax Return, Form GR-1120. **Attach a copy of federal Form 1120, 1120-A, 1120S, or other corporate return form along with Schedule K and all ancillary schedules filed with the IRS** to the Grand Rapids return.

Corporations cannot elect to file and be taxed as partnerships. A tax option corporation (S corporation, REIT, etc.) is treated as a C corporation.

The Grand Rapids Income Tax Ordinance specifically exempts financial institutions from taxation. "Financial institutions" are defined as state and national banks, trust companies, building and loan associations, savings and loan associations, credit unions, safety and collateral deposit companies, and any other association, joint stock company or corporation at least 90% of whose assets consist of intangible personal property and at least 90% of whose gross income consists of dividends, interest or other charges resulting from the use of money or credit.

OBTAINING RETURN FORMS

All Grand Rapids income tax forms are available on the City's website,

www.grandrapidsmi.gov/Government/Departments/Income-Tax-Department, menu item, Corporation and Partnership Tax Forms. Request for tax forms may be e-mailed to: GR1120TAX@GRCITY.US.

RENAISSANCE ZONE DEDUCTION

TOOL AND DIE RECOVERY ZONE DEDUCTION

A qualified corporation located and "doing business" in a Grand Rapids Renaissance Zone or Tool or Die Recovery Zone may be eligible to claim the Renaissance Zone deduction. This deduction allows the corporation to deduct the portion of its income earned in a Grand Rapids Renaissance Zone from income subject to Grand Rapids income tax. A taxpayer is not qualified to claim the deduction if the corporation is delinquent for any Michigan or local taxes. A Grand Rapids income tax return must be filed to claim this deduction. Schedule RZ of GR-1120 is required to be attached to the corporation return when claiming the Renaissance Zone deduction.

A taxpayer claiming the RZ deduction uses Schedule RZ to compute the deduction. Schedule RZ of GR-1120 is designed to handle all calculations relative to the deduction. The calculation is complicated by the fact that the RZ deduction is reduced in each of the last three years of the zones existence and the fact that the reduction factors are based on a calendar year. See the instructions for Schedule RZ of GR-1120 and the form for additional information.

TAX RATE

The tax rate for 2025 is 1.5%.

FILING DATE

Taxpayers on a calendar year are required to file by April 30 2026. Those on a fiscal year must file by the last day of the fourth month following the end of the fiscal year. Returns shall be for the same calendar year, fiscal year or other accounting period as the taxpayer uses for federal income tax purposes.

EXTENSIONS

A six month extension is automatically granted without a request if all tax has been paid by the due date of the return.

Upon filing an APPLICATION FOR EXTENSION OF TIME TO FILE GRAND RAPIDS INCOME TAX RETURN, Form GR-7004, on or before the due date for filing a return, the Income Tax Administrator may extend the time for filing up to six months. When an extension is requested, the tentative tax must be paid.

An extension is automatically granted upon payment of the balance due (Form GR-7004, line 3). Failure to pay the balance due invalidates the extension request. An extension filed without a payment will not be accepted. Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.

REMITTANCE

The tax due must be paid when filing the return. Make check or money order payable to:

CITY OF GRAND RAPIDS

MAILING ADDRESS

Mail return and payment to:

GRAND RAPIDS INCOME TAX DEPARTMENT
PO BOX 109
GRAND RAPIDS, MI 49501-0109

EFFECTIVE DATE OF TAX

The City of Grand Rapids income tax became effective July 1, 1967. Corporations are required to pay tax each year on that part of its net income attributable to business activity conducted in Grand Rapids, commencing with its first year ending after July 1, 1967.

PAGE 1 INSTRUCTIONS

Lines 1 - 9. Follow instructions printed on the return form.

Line 10. Corporations qualified to claim a Renaissance Zone or Tool and Die Recovery Zone Deduction use Schedule RZ of GR-1120 to calculate the deduction. Enter the deduction as calculated on Schedule RZ, line 15.

Line 11. Enter the total income subject to tax (line 9 less line 10).

Line 12. Compute the tax by multiplying the income subject to tax (line 12) by the corporation tax rate (1.5%) and enter the amount of tax.

Line 13. If the corporation failed to pay or underpaid estimated tax and/or tax is due and the return is being filed late, compute the interest and penalty due. Form CF-2220 may be used to calculate the interest and penalty for failing to make or underpaying estimated tax payments. To compute the interest and penalty for late filing and payment of the tax due, use the interest and penalty rates as stated on Form CF-2220 for the last interest and penalty period. Enter the interest on line 13a, penalty on line 13b and the total interest and penalty on line 13c. If necessary, add the interest computed for both situations together for reporting purposes. Do the same if reporting penalty for both situations.

TAX PAYMENTS

Line 14a. Enter the credit forward from the prior year's return.

Line 14b. Enter the total estimated income tax paid for the tax year.

Line 14c. Enter the amount of tax paid with an extension request for the tax year.

Line 14d. Enter the amount of tax paid a partnership on behalf of the corporation for the tax year. When reporting tax paid by a partnership, attach a separate schedule listing the partnership name, federal employer identification number and the amount of tax paid by the partnership.

Line 14e. Enter the total of lines 14a through 14d.

BALANCE DUE

Line 15. If tax (line 12) plus interest and penalty (line 13c) is greater than the total payments (line 14e) subtract line 14e from the sum of lines 12 and 13c and enter the balance due.

To pay with a check or money order make the check or money order payable to the City of Grand Rapids and mail the payment with the return to the:

2025 INSTRUCTIONS FOR FILING FORM GR-1120, CORPORATION INCOME TAX RETURN

Grand Rapids Income Tax Department
PO Box 109
Grand Rapids MI 49501-0109

To make payment by direct withdrawal from the corporation's bank account, mark (X) the box on line 19b, Pay tax due—direct withdrawal and enter the bank routing number (line 19c), the bank account number (line 18d) and the account type checking (line 19e1) or savings (line 19e2) and mail the return to the address above.

OVERPAYMENT

Line 16. If the total tax payments (line 14e) is greater than the tax (line 12) plus the penalty and interest (line 13c) subtract the sum of lines 12 and 13c from line 14e and enter the overpayment.

Line 17. Enter all or any portion of the overpayment to be credited forward and applied as a payment against the corporation's tax liability for the subsequent tax year.

Lines 18 and 19. Enter the amount of the overpayment to be refunded on line 18. A refund will be issued via a paper refund check unless you elect to receive the refund via direct deposit to the corporation's bank account. To receive the refund via an electronic direct deposit, mark (X) the box on line 19a, Refund – Direct Deposit and enter the bank routing number (line 19c), the bank account number (line 18d) and the account type (line 19e).

Mail a return requesting a refund and/or credit forward to:

Grand Rapids Income Tax Department
PO Box 109
Grand Rapids MI 49501-0109

PREPARER DISCLOSURE

Line 20. By marking (X) the "Yes" box on line 20, the corporation is authorizing the Grand Rapids Income Tax Department to: contact the preparer for answers to any questions that may arise relating to its return; and answer any questions from the preparer about the return. Also, by marking (X) the "Yes" box on line 20, the corporation is authorizing the preparer to: provide the Income Tax Department with any information about or missing from the return; contact the Income Tax Department for information about the return or the status of any related refund or payments; and respond to notices about math errors, offsets and return preparation.

PAGE 2 INSTRUCTIONS

SCHEDULE S – Subchapter S Corporation Income

Tax option corporations (S corporations) must file as C corporations. Schedule S is used to reconcile the amount reported on Form GR-1120, line 1, page 1, with the amounts on federal Form 1120S and Schedule K.

SCHEDULE S1 – S Corporation Shareholder Information Schedule

S Corporations must complete Schedule S1 and report the shareholder's name and address in column 1, and their tax identification number in column 2. The information reported on Schedule S1 is the same as the information entered on federal Schedule K-1 (Form 1120-S), Part II, items D and E.

SCHEDULE S2 – S Corporation Shareholder's Income and Tax Paid

S corporations must complete Schedule S2 and report, in columns 1 - 8, the shareholder's: tax identification number; truncated name; entity classification; residence status of individual shareholders; share of federal taxable income; share of Grand Rapids taxable income; and share of Grand Rapids income tax paid by the S corporation.

SCHEDULE S3 – S Corporation Shareholder's Share of Tax paid to another City

If the S corporation has paid tax to another Michigan city, Schedule S3, S Corporation Shareholder's Share of Tax Paid to another City must be completed. For each other Michigan city to which the S corporation paid income tax, complete a column in the schedule by entering the other city's name, its corporation tax rate and each shareholder's share of the tax paid to the other named city.

SCHEDULE C

Column 1 – Add – Items Not Deductible

Line 1. Enter on line 1 all expenses (including interest expense) incurred in connection with the derivation of income not subject to Grand Rapids Income tax.

Line 2. Enter on line 2 the amount of Grand Rapids income paid or accrued during the tax year.

Line 3. Enter on line 3 the nondeductible portion of a loss from the sale or exchange of property acquired prior to July 1, 1967. The portion of the loss occurring prior to the inception of the Ordinance, July 1, 1967 is not recognized. The amount of loss occurring prior to July 1, 1967, is determined by either (1) computing the difference between the total gain or loss for the property as reported for federal income tax purposes and the Grand Rapids taxable portion of the loss computed by substituting the fair market value of the property on July 1, 1967, (the June 30, 1967, closing price for traded securities) for the basis in determining or loss; or (2) by multiplying the loss for the entire holding period, as computed for federal income tax purposes, by a fraction, the numerator being the number of months the property was held prior to July 1, 1967 and denominator being the total number of months the property was held. See line 10 for instructions relative to gains from sales or exchanges of property acquired prior to July 1, 1967.

Capital losses from U.S. Government obligations included in income reported on page 1, line 1, are not deductible. Remove these losses by including them in the amount reported on line 3.

Line 4. Reserved for future use.

Line 5a. Enter losses from entities filing as partnerships that is included in taxable income reported on page 1, line 1.

Lines 5b and 5c. Identify and enter the amount of any other item reported on the federal return and not deductible under the Grand Rapids Income Tax Ordinance. If needed, use Schedule N to identify the nondeductible items and their nondeductible amount, total the nondeductible items and on line 5b enter "see Schedule N" and enter the total of such items as reported on Schedule N.

Line 6. Enter the total of Lines 1 through 5c; also enter this total on page 1, line 2.

Column 2 – Deduct – Items Not Taxable and Allowable Deductions

Line 7. Enter the amount of interest income from obligations of the United States, the states or subordinate units of government of the state that is included in taxable income reported on page 1, line 1.

Line 8. Enter the amount of the dividend-received deduction allowed by the federal Internal Revenue Code for dividends received.

Line 9 and 10. Taxpayers may deduct income, war profits and excess profits taxes imposed by foreign countries or possessions of the United States, allocable to income included in taxable net income, any part of which would be allowable as a deduction in determining federal taxable income under the applicable provisions of the federal Internal Revenue Code.

If a foreign tax credit, rather than a foreign tax deduction, was claimed on your federal return, enter on **line 9** the portion of the foreign tax credit which was grossed up and included in your Grand Rapids return as dividends received.

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Enter on **line 10** the "foreign taxes paid or accrued" portion of the foreign tax credit claimed on the federal return, not in excess of the federal limitations. The balance of your foreign tax credit is not deductible.

Line 11. Enter the nontaxable portion of a gain from the sale or exchange of property acquired prior to July 1, 1967 and capital gains from US Government obligations.

The portion of the gain occurring prior to the inception of the Ordinance, July 1, 1967, is not recognized. Refer to the instructions for Schedule C, line 3 for computation instructions.

Capital gains from US Government obligations included in income reported on page 1, line 1, are not taxable. Remove these gains by including them in the amount reported on line 11.

Line 12a. Enter income from entities filing as partnerships that is included in taxable income reported on page 1, line 1.

Line 12b. Enter the amount of wages taken as a credit on the corporation's federal return.

Line 12c. Identify and enter the amount of any other nontaxable item reported as income on the federal return and not taxable under the Grand Rapids Income Tax Ordinance. If needed, use Schedule N to identify the nontaxable items and their nontaxable amounts, total the nontaxable items and on line 12c enter "see Schedule N" in the explanation area and enter the total of such nontaxable items as reported on Schedule N.

SCHEDULE D

The business allocation percentage formula must be used by corporations "doing business" both within and outside the City of Grand Rapids who have not been approved to use separate accounting or an alternative allocation method.

Multistate Tax Compact Apportionment. Elective use of the Multistate Tax Compact apportionment provisions is no longer allowed. On September 14, 2014 the Governor signed Act 282 of 2014 which retroactively repealed the Multistate Tax Compact provisions of Michigan law effective 01/01/2008.

Line 1a. Enter in column 1 the average net book value of all real and tangible personal property owned by the business, regardless of location, and in column 2, show the net book value of the real and tangible personal property owned and located or used in the City of Grand Rapids. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum by two.

Line 1b. Enter in column 1 the gross annual rent multiplied by 8 for all rented real property regardless of location. In column 2 show the gross annual rent multiplied by 8 for rented real property located in the City of Grand Rapids. Gross annual rent refers to real property only, rented or leased during the taxable period, and should include the actual sums of money or other consideration paid, directly or indirectly, by the taxpayer for the use or possession of such property.

Line 2. Enter in column 1 the total compensation paid to all employees during the year, and in column 2 show the amount of compensation paid to employees for work or services performed within the City of Grand Rapids during the year.

Line 3. Enter in column 1 the total gross revenue from all sales or services rendered during the year, and in column 2 show the amount of revenue derived from sales made or services rendered in the City of Grand Rapids during the year. A corporation must be "doing business" outside of Grand Rapids to allocate net profit (or loss).

Separate Accounting - The taxpayer may request, or the administrator may require, use of the separate accounting method.

If such method is requested, the administrator may require a detailed statement to determine whether the net profits attributable to the City will be apportioned with reasonable accuracy (Ordinance Section 19).

Generally, a corporation that is unitary in nature (i.e., has central management, purchasing, warehousing, advertising, etc.) cannot use separate accounting. Taxpayers allocating on any basis other than separate accounting shall include all interest, dividends and other non-operating income to arrive at the total income subject to the allocation percentage.

Taxpayers using separate accounting shall include in income subject to tax a proportionate share of dividends, interest and other non-operating income of the total corporation. This type of income is apportioned to Grand Rapids activity on the same basis as general administrative and overhead costs are apportioned.

SCHEDULE G

Line 1. Net operating losses carried forward are to be reported on this line. There is no provision for carrying back losses to prior tax years. Carryover losses are allocated to Grand Rapids at the same apportionment percentage reported for the year in which the loss was sustained. If all business was not conducted in Grand Rapids in the year in which the loss was sustained, use the business allocation percentage formula to arrive at the deductible portion of the loss. Attach a schedule showing the computation for the amount reported on Line 1.

Line 2. Enter on this line the net capital loss carryover applicable to Grand Rapids. Net capital losses sustained by a corporation may be carried forward in the same manner as under the federal Internal Revenue Code. If all business was not conducted in Grand Rapids in the year in which the loss was sustained, use the business allocation percentage formula for the year of the loss to calculate the deductible portion of the loss. Attach a schedule showing your computation of the amount reported on this line.

Line 3. A corporation who is a partner in a business activity taxed as a partnership that has business activity in Grand Rapids must enter on this line their portion of the Grand Rapids taxable income or loss from the partnership. Attach a schedule showing the computation for the amount reported on this line including the name and taxpayer identification number of the partnership.

ESTIMATED INCOME TAX PAYMENTS

1. WHO MUST FILE: Every corporation subject to the tax on all or part of its net profits must make estimated income tax payments using Form GR-1120ES or Form CF-1120ES. Estimated income tax payments are not required from corporations if the estimated tax is two hundred fifty dollars (\$250.00) or less.
2. WHEN AND WHERE TO FILE AND PAY:
 - A. Calendar year taxpayers must make the first estimated payment on or before April 30th of the year. The estimated tax is payable in equal installments on or before April 30th, June 30th, September 30th of the tax year and January 31st of the following year.
 - B. A corporation filing on a fiscal year or a short tax year basis must make the first quarterly estimated income tax payment within four (4) months after the beginning of each fiscal year or short period. For example, if a fiscal year begins on April 1st, the first quarterly payment is due on or before July 31st of the tax year. The remaining installments must be paid on or before the last day of the 6th, 9th and 13th months after the beginning of the tax year.
 - C. Filing and Payment: Corporate estimated tax payments should be mailed to: Grand Rapids Income Tax Department, PO Box 109, Grand Rapids, MI 49501-0109. The estimated tax may be paid in full by the due date of the first quarterly installment.

ASSISTANCE

2025 INSTRUCTIONS FOR FILING FORM GR-1120, CORPORATION INCOME TAX RETURN

For assistance find us online at www.grandrapidsmi.gov/Government/Departments/Income-Tax-Department, e-mail questions to GR1120TAX@grcity.us, call (616) 456-3415, option 5 for corporations, or visit the Grand Rapids Income Tax Department at City Hall, 300 Monroe NW, Room 380, Grand Rapids, Michigan 49503.

NOTICE

These instructions are interpretations of the Grand Rapids Income Tax Ordinance. The Ordinance will prevail in any disagreement between the instructions and the Ordinance.

Revised: 11/25/2025

For fiscal year or other taxable period beginning M M / D D / 2025 and ending M M / D D / Y Y Y Y

IDENTIFICATION AND INFORMATION

Form section for identification and information including fields for Name of Corporation, Federal Employer Identification Number, Date incorporated, Michigan resident agent, and consolidated return status.

TAXABLE INCOME AND TAX COMPUTATION

Form section for taxable income and tax computation with lines 1 through 13, including interest and penalty for failure to make estimated tax payments.

TAX PAYMENTS AND CREDITS

Form section for tax payments and credits with lines 14a through 14e, including credit forward, estimated payments, and tax paid by partnership.

BALANCE DUE OR OVERPAYMENT

Form section for balance due or overpayment with lines 15 through 21, including balance due, overpayment, donations, credit forward, refund, and electronic refund or payment data.

I declare that I have examined this return (including accompanying schedules) and to the best of my knowledge and belief, it is true, correct and complete.

Form section for preparer information with fields for date signed, signature of corporate officer, title of corporate officer, phone number, signature of preparer, firm name, date prepared, printed name of preparer, address, and preparer's phone number.

Return is due April 30, 2026 or the last day of the fourth month after the close of tax year.

MAIL TO: GRAND RAPIDS City Income Tax Department PO BOX 109 Grand Rapids MI 49501-0109

Field for NACTP software number.

Name as shown on page 1	Federal Employer Identification Number
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SCHEDULE S – SUBCHAPTER S CORPORATION INCOME	
Schedule S is used by Subchapter S corporations to reconcile the amount reported on line 1, page 1, CF-1120, with federal Form 1120S and Schedule K of federal 1120S.	
Attach federal Form 1120S and Schedule K of federal 1120S.	
1. Ordinary income (loss) from trade or business (Per federal 1120S)	1.
2. Income (loss) per Schedule K, federal 1120S, lines 2 through 10	2.
3. Total income (loss) (Add lines 1 and 2)	3.
4. Deductions per Schedule K, federal 1120S	4.
5. Taxable income before net operating loss deduction and special deductions (Subtract line 4 from line 3; enter here and on page 1, line 1)	5.

SCHEDULE C – ADJUSTMENTS PRIOR TO APPORTIONMENT			
Schedule C is used to adjust the income reported on page 1, line 1, to give effect to the requirements of the {CN} Income Tax Ordinance. The period of time used to compute items for Schedule C must be the same as the period of time used to report income on page 1, line 1. Schedule C entries are allowed only to the extent directly related to net income as shown on page 1, line 1.			
Column 1 Add – Items Not Deductible		Column 2 Deduct – Items Not Taxable, Adjustments and Allowable Deductions	
1. All expenses (including interest) incurred in connection with derivation of income not subject to city income tax (do not include nonbusiness expenses reported on line 5b.)		7. Interest from U.S. obligations and from United States governmental units	
2. {CN} income tax paid or accrued		8. Dividends received deduction	
3. Nondeductible portion of loss, from sale or exchange of property acquired prior to effective date of ordinance		9. Dividend gross up of foreign taxes	
4. Reserved		10. Foreign tax deduction	
5. Other (Identify & list amount or submit sch.)		11. Nontaxable portion of gain from sale or exchange of property acquired prior to effective date of ordinance	
a. Partnership loss included in corporation's income reported on page 1, line 1		12. Other (Identify & list amount or submit schedule)	
b.		a. Partnership income included in corporation's income reported on page 1, line 1	
c.		b. Wages taken as a credit for IRS tax purposes	
6. Total additions (Add lines 1 through 5d; enter here and on page 1, line 2)		c.	
		13. Total deductions (Add lines 7 through 12d; enter here and on page 1, line 4)	

SCHEDULE D – BUSINESS INCOME APPORTIONMENT			
	Column 1 Located Everywhere	Column 2 Located in [City name]	Column 3 Percentage (Column 2 divided by column 1)
1. a. Average net book value of real and tangible personal property	1a.		
b. Gross annual rent paid for real property only, multiplied by 8	1b.		
c. Totals (Add lines 1a and 1b)	1c.		%
2. Total wages, salaries, commissions and other compensation of all employees	2.		%
3. Gross receipts from sales made or services rendered	3.		%
4. Total percentages (Add the three percentages computed in column 3, lines 1c, 2 and 3)		4.	%
5. Business apportionment percentage (Line 4 divided by number of factors, see instruction below; enter here and on page 1, line 6)		5.	%
In determining the business apportionment percentage (Line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned. In such cases, the sum of the remaining percentages shall be divided by the number of factors actually used.			
6. In the case of a taxpayer authorized by the Income Tax Administrator to use one of the special formulas, attach an explanation and use the lines provided below:			
6a. Numerator		6c. Percentage (Divide line 6a by 6b; enter here and on pg. 1, ln. 6)	%
6b. Denominator		6d. Date of Administrator's approval letter	

SCHEDULE G – SUMMARY OF ADJUSTMENTS AFTER APPORTIONMENT	
1. Allocated partnership income (Enter income as a positive and losses as a negative) (From Schedule G, line 1, Explanation, column 4, line 11)	1.
2. Allocated capital loss carryover (Enter as a negative amount) (From Schedule G, line 2, Explanation, column 5, line 11)	2.
3. Allocated net operating loss deduction (Enter as a negative amount) (From Schedule G, line 3, Explanation, column 5, line 11)	3.
4. Total adjustments (Add lines 1 through 4; enter here and on page 1, line 10)	4.

EXPLANATION FOR SCHEDULE G – ADJUSTMENTS AFTER APPORTIONMENT

Schedule G, line 1, Explanation - Allocated Partnership Income/Loss

A corporation that is a partner in a business activity taxed as partnership by the city must report their allocated portion of the partnership's current year city taxable income or loss.

	Column 1 Name of Partnership	Column 2 Partnership's Tax Identification Number	Column 3 City Allocated Partnership Income or Loss	Column 4 Total
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.	Total allocated partnership income/loss (Add Lines 1-10, enter here and on pg. 2, Sch G, line 1)			

Schedule G, line 2, Explanation - Capital Loss Carryovers

Capital loss carryovers must be allocated at the apportionment percentage of the tax year in which the loss was generated.
Enter current year capital loss carryovers as negative amounts.

	Column 1 Tax Year of Capital Loss	Column 2 Capital Loss Carryover Generated	Column 3 Previously Utilized Capital Loss Carryover	Column 4 Remaining Capital Loss Carryover	Column 5 Total Capital Loss Carryover Used this Year
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	Total capital loss available (Add col. 5, lines 1-10, enter here and on pg. 2, Sch. G, line 2)				

Schedule G, line 3, Explanation - Allocated Net Operating Loss (NOL) Deduction

NOL's must be allocated at the apportionment percentage of the tax year in which the NOL was generated.
Enter NOL's as negative amounts.

	Column 1 Tax Year of NOL	Column 2 NOL Generated	Column 3 Previously Utilized NOL	Column 4 Remaining NOL	Column 5 NOL Used this Year
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	Net operating loss deduction used this tax year (Add col. 5, lines 1-10, enter here and on pg. 2, Sch. G, line 3)				

SCHEDULE I - CONSOLIDATED RETURN - IDENTIFICATION OF INCLUDED ENTITIES Revised 09/19/2017

E N T I T Y R	NAME AND ADDRESS OF ALL INCLUDED ENTITIES
Enter data for each entity included in this consolidated return. Enter the entity tax ID, name, DBA, ownership percentage, and address as follows: a) tax ID; b) name; c) DBA; d) ownership percentage; e) street number, street name and suite number; f) city; g) state; and h) zip code.	
Enter included entity's tax ID, name, DBA, and address as per example below. For item D, Ownership Percentage, report the parent corporation's ownership percentage of the included entity.	

	a Entity Tax ID	b Entity name	c Entity DBA		d Ownership %
				g State	h Zip code
0	e Street number, street name and apartment or suite number	f City			
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

SCHEDULE L - LOCATION OF CORPORATE BUSINESS ACTIVITY IN CITY Revised 09/03/2015

L O N G A M T B I E O R N	LISTING OF ALL LOCATIONS WHERE CORPORATION HAS EMPLOYEES OR PROPERTY IN THE CITY
Enter data for each location in the city where an entity included in this return has: an employee (including leased employees, professional employee organization employees, etc.); and/or personal or real property leased or owned. Enter the entity's tax ID, name, DBA, number of employees, and physical address as follows: a) tax ID; b) name; c) DBA; d) number of employees; e) street number, street name and suite number; f) city; g) state; and h) zip code.	
Enter entity's tax ID, name, DBA, number of employees and location address in the city as per example below	

	a	b	c	d	e	f	g	h
0	Entity Tax ID	Entity name	Entity DBA	# of employees	Street number, street name and apartment or suite number	City	State	Zip code
1	a	b	c	d	e	f	g	h
2	a	b	c	d	e	f	g	h
3	a	b	c	d	e	f	g	h
4	a	b	c	d	e	f	g	h
5	a	b	c	d	e	f	g	h
6	a	b	c	d	e	f	g	h
7	a	b	c	d	e	f	g	h
8	a	b	c	d	e	f	g	h
9	a	b	c	d	e	f	g	h
10	a	b	c	d	e	f	g	h
11	a	b	c	d	e	f	g	h
12	a	b	c	d	e	f	g	h
13	a	b	c	d	e	f	g	h
14	a	b	c	d	e	f	g	h
15	a	b	c	d	e	f	g	h

Corporations's name

Corporations's tax ID

2025 Form CF-1120 Schedule N

SCHEDULE N - SUPPORTING NOTES AND STATEMENTS

Revised 10/29/2015

Empty area for supporting notes and statements.

SCHEDULE S1 - S CORPORATION SHAREHOLDER'S INFORMATION (For Flint and Grand Rapids returns only) Revised 09/01/2015

S H A R E H O L D E R	NAME AND ADDRESS OF ALL SHAREHOLDERS											
	Enter data for each shareholder. If a shareholder is an individual and a part-year resident, report the resident and nonresident portions on separate shareholder lines. Enter in the shareholder tax ID, name and address as follows: a) tax ID; b) name; c) street number, street name and apartment or suite number; d) city; e) state; and f) zip code.											
	If stock of the corporation is held by a nominee, guardian, custodian, or an agent, enter the name, address, and tax identification number of the person for whom the stock is held. If a single member limited liability company (LLC) owns stock in the corporation, and the LLC is treated as a disregarded entity for federal income tax purposes, enter the owner's name and address and the owner's tax identification number. (This is the same information entered on federal Schedule K-1 (Form 1120-S), Part II, items D and E.)											
	Enter shareholder's tax ID, name and address as per example below											
0	a	Shareholder's Tax ID	b	Shareholder's name	c	Street number, street name and apartment or suite number	d	City	e	State	f	Zip code
1	a		b		c		d		e		f	
2	a		b		c		d		e		f	
3	a		b		c		d		e		f	
4	a		b		c		d		e		f	
5	a		b		c		d		e		f	
6	a		b		c		d		e		f	
7	a		b		c		d		e		f	
8	a		b		c		d		e		f	
9	a		b		c		d		e		f	
10	a		b		c		d		e		f	
11	a		b		c		d		e		f	
12	a		b		c		d		e		f	
13	a		b		c		d		e		f	
14	a		b		c		d		e		f	
15	a		b		c		d		e		f	

Corporation name as shown on CF-1120	Federal Employer Identification Number	2025 GRAND RAPIDS
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CORPORATION RENAISSANCE ZONE DEDUCTION, SCHEDULE RZ OF FORM CF-1120

FOR COMPUTATION OF THE RENAISSANCE ZONE DEDUCTION

FOR USE BY A CORPORATION LOCATED AND DOING BUSINESS IN A {CITY NAME} RENAISSANCE ZONE

1. Address of each location in a {City Name} Renaissance Zone and the number of the zone	2. Dates qualified to claim RZ deduction	
	Starting date	/ /
	Ending date	/ /
	Starting date	/ /
	Ending date	/ /

DISQUALIFICATION SECTION

A CORPORATION IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

CORPORATION LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

TO CLAIM A RENAISSANCE ZONE DEDUCTION A CORPORATION MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A {CITY NAME} RENAISSANCE ZONE AND BE CONDUCTING BUSINESS ACTIVITY IN THE ZONE

RENAISSANCE ZONE APPORTIONMENT PERCENTAGE	COLUMN 1 LOCATED IN {CITY NAME}	COLUMN 2 LOCATED IN RENAISSANCE ZONE	COLUMN 3 PERCENTAGE
3. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average)	3		(Column 2 divided by column 1)
4. Gross rents paid on real property multiplied by 8	4		
5. Total property (Add lines 3 and 4 of columns 1 and 2)	5		%
6. Total wages, salaries and other compensation	6		%
7. Total percentages (Add column 3 lines 5 and 6)		7	%
8. Renaissance Zone deduction percentage (Line 7 divided by 2)		8	%

RENAISSANCE ZONE DEDUCTION

The Renaissance Zone designation starts on January 1 of the first year of designation and ends on December 31 of the final year of designation. The deduction is reduced during the last 3 calendar years of a zone's designation. The deduction allowance factor is: 100% for all but the last three years of a zone's designation; 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 25% for the final year of designation. For example, properties in Renaissance within Zones 1 through 6, began having reduced deductions in 2009 (unless a specific property was granted an extension).

CALCULATION OF RENAISSANCE ZONE DEDUCTION (for both fiscal year and calendar year taxpayers)		COLUMN 1 MONTHS IN TAX YEAR PRIOR TO 01/01/2023	COLUMN 2 MONTHS IN TAX YEAR AFTER 12/31/2025
9. Total allocated income (Form CF-1120, page 1, line 7)	9		
10. Renaissance Zone deduction base (Line 9 multiplied by line 8) ¹⁰	10		
11. Enter the number of months in each column for the stated time period	11		
12. Renaissance Zone deduction base for portion of year (Line 10 times line 11 of the column divided by the total number of months in the tax year or short period)	12		
13. Enter Renaissance Zone Deduction Allowance Factor for each column. (Must be equal to 100%, 75%, 50%, 25% or 0%)	13	%	%
14. Renaissance Zone deduction for each portion of the tax year (Line 12 multiplied by line 13 of the column)	14		
15. Renaissance Zone deduction for the tax year (Add amounts on line 14 of columns 1 and 2; enter here and on Form CF-1120, page 1, line 8)	15		

Revised 06/02/2015

Corporation name as shown on CF-1120	Federal Employer Identification Number	2025 {CITY NAME}
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CORPORATION TOOL AND DIE RECOVERY ZONE DEDUCTION, SCHEDULE TD OF FORM CF-1120

FOR COMPUTATION OF THE TOOL AND DIE RECOVERY ZONE DEDUCTION

FOR USE BY A CORPORATION LOCATED AND DOING BUSINESS IN A {CITY NAME} TOOL AND DIE RECOVERY ZONE

1. Address of each location in a {City Name} Tool and Die Recovery Zone and the number of the zone	2. Dates qualified to claim RZ deduction	
	Starting date	/ /
	Ending date	/ /
	Starting date	/ /
	Ending date	/ /

DISQUALIFICATION SECTION

A CORPORATION IS NOT QUALIFIED TO CLAIM THE TOOL AND DIE RECOVERY ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Single Business Tax	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

CORPORATION LOCATED AND DOING BUSINESS IN A TOOL AND DIE RECOVERY ZONE

TO CLAIM A TOOL AND DIE RECOVERY ZONE DEDUCTION A CORPORATION MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A {CITY NAME} TOOL AND DIE RECOVERY ZONE AND BE CONDUCTING BUSINESS ACTIVITY IN THE ZONE

RECOVERY ZONE APPORTIONMENT PERCENTAGE	COLUMN 1 LOCATED IN {CITY NAME}	COLUMN 2 LOCATED IN RECOVERY ZONE	COLUMN 3 PERCENTAGE
Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average)	3		(Column 2 divided by column 1)
4. Gross rents paid on real property multiplied by 8	4		
5. Total property (Add lines 3 and 4 of columns 1 and 2)	5		%
6. Total wages, salaries and other compensation	6		%
7. Total percentages (Add column 3 lines 5 and 6)		7	%
8. Tool and Die Recovery Zone deduction percentage (Line 7 divided by 2)		8	%

TOOL AND DIE RECOVERY ZONE DEDUCTION			
The Tool and Die Recovery Zone designation starts on January 1 of the first year of designation and ends on December 31 of the final year of designation. The deduction is reduced during the last 3 calendar years of a zone's designation. The deduction allowance factor is: 100% for all but the last three years of a zone's designation; 75% for the tax year that is 2 years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 25% for the final year of designation. For example, properties in Renaissance within Zones 1 through 6, began having reduced deductions in 2009 (unless a specific property was granted an extension).			
CALCULATION OF TOOL AND DIE RECOVERY ZONE DEDUCTION (for both fiscal year and calendar year taxpayers)		COLUMN 1 MONTHS IN TAX YEAR PRIOR TO 01/01/2023	COLUMN 2 MONTHS IN TAX YEAR AFTER 12/31/2025
9. Total allocated income (Form CF-1120, page 1, line 7)	9		
10. Tool and Die Recovery Zone deduction base (Ln 9 times Ln 8)	10		
11. Enter the number of months in each column for the stated time period	11		
12. Tool and Die Recovery Zone deduction base for portion of year (Line 10 times line 11 of column divided by the total number of months in tax year or short period)	12		
13. Enter Tool and Die Recovery Zone Deduction Allowance Factor for each column. (Must be equal to 100%, 75%, 50%, 25% or 0%)	13	%	%
14. Tool and Die Recovery Zone deduction for each portion of the tax year (Line 12 multiplied by line 13 of the column)	14		
15. Tool and Die Recovery Zone deduction for the tax year (Add amounts on line 14 of columns 1 and 2; enter here and on Form CF-1120, page 1, line 8)	15		

Revised 06/02/2015

GR-7004

GRAND RAPIDS
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2025 RET EXT
2025 CRP PEX
2025 CRP CEX

This application is for: [] Form GR-1041 [] Form GR-1065 [] Form GR-1120

Name of Taxpayer
Taxpayer's FEIN:
File on or Before: 4/30/2026 or the last day of the fourth month after the end of the tax year or short tax year

Payment: \$

- Payment Method:
• Make payment by check or money order payable to "City of GRAND RAPIDS." DO NOT SEND CASH.
• Write the taxpayer's FEIN, daytime phone number and "2025 GR-7004" on check or money order.
• To pay by credit card or direct debit, see income tax website, go to the income tax website of the city.

Address for Payment: GRAND RAPIDS City Income Tax Depart
PO BOX 109
Grand Rapids MI 49501-0109

- Instructions:
• An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
• Line 1: Enter the total tax liability you expect to report on your 2025 city income tax return.
• Line 2: Enter the total payments that you expect to report on your 2025 city income tax return, not including the extension payment reported on line 3 of this form.
• Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

Related Information: • Federal extension: Filing a federal extension (Form 7004) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.

- Payment:
• An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
• Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
• Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day. Revised 11/03/2018

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-7004

GRAND RAPIDS

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2025 RET EXT
2025 CRP PEX
2025 CRP CEX

This application is for: [] Form GR-1041 [] Form GR-1065 [] Form GR-1120

Mail To: GRAND RAPIDS City Income Tax Department

Form with fields for NACTP #, EFIN #, Name of taxpayer, Taxpayer's FEIN, Address, City, State, Zip code, and tax liability calculations.

GR-7004-EFT

GRAND RAPIDS
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2025 RET EXT
2025 CRP PEX
2025 CRP CEX

This application is for: [] Form GR-1041 [] Form GR-1065 [] Form GR-1120

Name of Taxpayer
Taxpayer's FEIN:

Bank Routing Number:
Bank Account Number:
Type of Bank Account: [] Checking [] Savings

File on or Before: 4/30/2026 or the last day of the fourth month after the end of the tax year or short tax year

Payment: \$

Address for Payment: GRAND RAPIDS City Income Tax De
PO BOX 109
Grand Rapids MI 49501-0109

- Instructions:
• An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
• Line 1: Enter the total tax liability you expect to report on your 2025 city income tax return.
• Line 2: Enter the total payments that you expect to report on your 2025 city income tax return, not including the extension payment reported on line 3 of this form.
• Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

Related Information: • Federal extension: Filing a federal extension (Form 7004) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.

- Payment:
• An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
• Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
• Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

Taxpayer Records: Amount Paid:
Date Mailed:

Revised 11/03/2015

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-7004-EFT

GRAND RAPIDS
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2025 RET EXT
2025 CRP PEX
2025 CRP CEX

This application is for: [] Form GR-1041 [] Form GR-1065 [] Form GR-1120

Mail To: GRAND RAPIDS City Income Tax Department
PO BOX 109
Grand Rapids MI 49501-0109

The application is for calendar year 2021, or tax year beginning
, 20 , and ending
, 20

Form with fields for Name of taxpayer, Taxpayer's FEIN, Bank routing number, Type of account, Address, Payment voucher 2D barcode, and tax liability estimates.

GR-1120PV

GRAND RAPIDS CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2025 CRP CPV

Name of Corporation: []

Corporation's FEIN: []

Due on or Before: 4/30/2026 or the last day of the fourth month after the end of the tax year or short tax year

Payment: \$ []

Payment Method: Make payment by check or money order payable to "City of GRAND RAPIDS." Write the corporation's FEIN number, daytime phone number, and "2025 GR-1120PV" on your check or money order. DO NOT SEND CASH. To pay by credit card or direct debit, go to the income tax website of the City.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with your return, place the payment on top of the return in the envelope. Do not attach the check to the return.

Address for Payment: GRAND RAPIDS City Income Tax Depart
PO BOX 109
Grand Rapids MI 49501-0109

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-1120PV

GRAND RAPIDS CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2025 CRP CPV

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

NACTP # []
EFIN # []

Form with fields: Name of corporation, Corporation's FEIN, Address (Number and street), Suite. no., Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Amount of tax, interest and penalty you are paying by check or money order, Round to nearest dollar.

GR-1120PV-EFT

GRAND RAPIDS CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2025 CRP CPV

Name of Corporation [] Bank Routing Number: []

Corporation's FEIN: [] Bank Account Number: []

Due on or Before: 04/30/2026 or the last day of the fourth month after the end of the fiscal year. Type of Bank Account: [] Checking [] Savings

Payment: \$ []

Payment Method: • DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW. • The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with the return, place the payment on top of the return in the envelope. Do not attach the check to the return.

Address for Payment: GRAND RAPIDS City Income Tax DepT PO BOX 109 Grand Rapids MI 49501-0109

Taxpayer Records: Amount Paid: _____ Date Mailed: _____

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-1120PV-EFT

GRAND RAPIDS CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2025 CRP CPV

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

NACTP # [] EFIN # []

Table with fields: Name of corporation, Corporation's FEIN, Bank routing number, Bank account number, Type of account (Checking, Savings), Address (Number and street, Suite, no), Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Amount of tax, interest and penalty you authorize the city to withdraw directly from your bank account, Round to nearest dollar.

GR-1120ES

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER FIRST QUARTER

2026 EST C1Q

Name of Corporation: []

Corporation's FEIN: []

Due on or Before: 4/30/2026 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 GRAND RAPIDS." Write the corporation's FEIN number, daytime phone number, and "2026 GR-1120ES" on your payment. DO NOT SEND CASH. • To pay by direct debit to your bank account, use form GR-1120ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information. • To pay by credit card see income tax website of the city.

Address for Payment: GRAND RAPIDS City Income Tax Department PO BOX 109 Grand Rapids MI 49501-0109

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-1120ES

GRAND RAPIDS FIRST QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C1Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Department PO BOX 109 Grand Rapids MI 49501-0109

NACTP # [] EFIN # []

PAYMENT VOUCHER 1 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Address (Number and street), Suite. no., Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Amount of estimated tax you are paying by check or money order, Round to nearest dollar.

GR-1120ES

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER SECOND QUARTER

2026 EST C2Q

Name of Corporation: []

Corporation's FEIN: []

Due on or Before: 6/30/2026 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 GRAND RAPIDS." Write the corporation's FEIN number, daytime phone number, and "2026 GR-1120ES" on your payment. DO NOT SEND CASH. • To pay by direct debit to your bank account, use form GR-1120ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information. • To pay by credit card see income tax website of the city.

Address for Payment: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-1120ES

GRAND RAPIDS SECOND QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C2Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

NACTP # [] EFIN # []

PAYMENT VOUCHER 2 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Address (Number and street), Suite. no., Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Amount of estimated tax you are paying by check or money order, Round to nearest dollar. Includes a .00 value in the bottom right cell.

GR-1120ES

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER THIRD QUARTER

2026 EST C3Q

Name of Corporation: []

Corporation's FEIN: []

Due on or Before: 9/30/2026 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 GRAND RAPIDS." Write the corporation's FEIN number, daytime phone number, and "2026 GR-1120ES" on your payment. DO NOT SEND CASH. • To pay by direct debit to your bank account, use form GR-1120ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information. • To pay by credit card see income tax website of the city.

Address for Payment: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

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GR-1120ES

GRAND RAPIDS THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C3Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax DEPT PO BOX 109 Grand Rapids MI 49501-0109

NACTP # [] EFIN # []

PAYMENT VOUCHER 3 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Address (Number and street), Suite. no., Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Amount of estimated tax you are paying by check or money order, Round to nearest dollar. Includes a .00 value in the bottom right cell.

GR-1120ES

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER FOURTH QUARTER

2026 EST C4Q

Name of Corporation: []

Corporation'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 GRAND RAPIDS." Write the corporation's FEIN number, daytime phone number, and "2026 GR-1120ES" on your payment. DO NOT SEND CASH. • To pay by direct debit to your bank account, use form GR-1120ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information. • To pay by credit card see income tax website of the city.

Address for Payment: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

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

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-1120ES

GRAND RAPIDS FOURTH QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C4Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

NACTP # [] EFIN # []

PAYMENT VOUCHER 4 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Address (Number and street), Suite. no., Address line 2 (P.O. Box address for mailing use only), City, town or post office, State, Zip code, Payment voucher 2D barcode, Amount of estimated tax you are paying by check or money order, Round to nearest dollar.

GR-1120ES-EFT

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER FIRST QUARTER

2026 EST C1Q

Name of Corporation: [] Bank Routing Number: []
Corporation's FEIN: [] Bank Account Number: []
Due on or Before: 04/30/2026 or the last day of the fourth month after the start of the fiscal year. Type of Bank Account: [] Checking [] Savings
Payment: \$ [] Elective Withdrawal Date: []

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW. The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

Taxpayer Records: Amount Paid: _____

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-1120ES-EFT

GRAND RAPIDS FIRST QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C1Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

NACTP # []
EFIN # []

PAYMENT VOUCHER 1 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Bank routing number, Type of account (Checking/Savings). Includes fields for Bank account number, Elective withdrawal date, Address (Number and street, Suite no., Address line 2, City, town or post office, State, Zip code), Amount of tax, interest and penalty, and Round to nearest dollar.

GR-1120ES-EFT

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER SECOND QUARTER

2026 EST C2Q

Name of Corporation: Bank Routing Number: Corporation's FEIN: Bank Account Number: Due on or Before: 06/30/2026 or the last day of the sixth month after the start of the fiscal year. Type of Bank Account: Elective Withdrawal Date: Payment: \$

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW. The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501-0109

Taxpayer Records: Amount Paid: _____

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-1120ES-EFT

GRAND RAPIDS SECOND QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C2Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept PO BOX 109 Grand Rapids MI 49501

NACTP # EFIN #

PAYMENT VOUCHER 2 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Bank routing number, Type of account. Includes fields for Address, Payment voucher 2D barcode, and Amount of tax.

GR-1120ES-EFT

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER THIRD QUARTER

2026 EST C3Q

Name of Corporation: [] Bank Routing Number: []
Corporation's FEIN: [] Bank Account Number: []
Due on or Before: 09/30/2026 or the last day of the ninth month after the start of the fiscal year. Type of Bank Account: [] Checking [] Savings
Payment: \$ [] Elective Withdrawal Date: []

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW. The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

Taxpayer Records: Amount Paid: _____

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-1120ES-EFT

GRAND RAPIDS THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C3Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

NACTP # []
EFIN # []

PAYMENT VOUCHER 3 Due Date:

Name of corporation Corporation's FEIN Bank routing number Type of account [] Checking [] Savings
Bank account number Elective withdrawal date
Address (Number and street) Suite. no. Payment voucher 2D barcode
Address line 2 (P.O. Box address for mailing use only)
City, town or post office State Zip code
Amount of tax, interest and penalty you authorize the city to withdraw directly from your bank account Round to nearest dollar .00

GR-1120ES-EFT

GRAND RAPIDS CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER FOURTH QUARTER

2026 EST C4Q

Name of Corporation: [] Bank Routing Number: []
Corporation's FEIN: [] Bank Account Number: []
Due on or Before: 01/31/2027 or the last day of the 12th month after the start of the fiscal year. Type of Bank Account: [] Checking [] Savings
Payment: \$ [] Elective Withdrawal Date: []

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW. The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

Taxpayer Records: Amount Paid: _____

* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised 11/03/2015

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

GR-1120ES-EFT

GRAND RAPIDS FOURTH QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

2026 EST C4Q

Revised 11/03/2015

Mail To: GRAND RAPIDS City Income Tax Dept
PO BOX 109
Grand Rapids MI 49501-0109

NACTP # []
EFIN # []

PAYMENT VOUCHER 4 Due Date:

Table with 4 columns: Name of corporation, Corporation's FEIN, Bank routing number, Type of account (Checking/Savings).
Row 2: Bank account number, Elective withdrawal date.
Row 3: Address (Number and street), Suite. no., Payment voucher 2D barcode.
Row 4: Address line 2 (P.O. Box address for mailing use only).
Row 5: City, town or post office, State, Zip code.
Row 6: Amount of tax, interest and penalty you authorize the city to withdraw directly from your bank account, Round to nearest dollar .00.