

Taxpayer's name 	Taxpayer's SSN 	2025 Grand Rapids 	
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FORM CF-2210 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

Revised 10/14/2025

NOTE: Form CF-2210 is used to compute the interest and penalty for unpaid or underpaid estimated income tax payments. To pay the interest and penalty computed on this form, enter the total interest from line 30 on Form CF-1040, line 25a, enter the total penalty from line 34 on Form CF-1040, line 25b, enter the total interest and penalty from line 35 on Form CF-1040, line 25c and remit the interest and penalty with your payment of tax due. Do not attach Form CF-2210 unless one or more of the boxes in Part I apply. Interest and penalty will be assessed where required estimated payments are underpaid or not made.

Part I Reasons for Filing If 1a, 1b, 1c or 1d below applies, you may be able to lower or eliminate the interest and penalty. You must check the boxes that apply and file Form CF-2210 with your tax return

Check all boxes that apply (If none apply, see the note above):

- 1a You request a waiver of penalty. In certain circumstances, the Income Tax Department will waive all or part of the penalty. See Waiver of Penalty in the instructions for Form CF-2210. Interest due cannot be waived.
- 1b You use the annualized income installment method. If your income varied during the year, this method may reduce the amount of one or more of your required estimated tax installments. See instructions under Annualized Income Installment Method.
- 1c You had income tax withheld from wages and, for estimated tax purposes, you treat the tax withheld as paid on the dates it was actually withheld, instead of in equal amounts each quarter.
- 1d Your required annual payment (line 12 below) is based upon your 2024 tax and you filed or are filing a joint return for either 2024 or 2025 but not for both years.

Part II Required Annual Payment

2	Enter the tax due from Form CF-1040, line 18b, for 2025		2
3	{GRR} income tax withheld from 2025 wages (Form CF-1040, page 1, line 19a)	3	
4	Residents enter 2025 tax credit for tax paid to another city (Form CF-1040, page 1, line 19c)	4	
5	Enter 2025 tax paid on your behalf by a partnership	5	
6	Enter total of lines 3, 4 & 5		6
7	Subtract line 6 from line 2 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)		7
8	Enter 70% of line 2		8
9	Enter the amount of tax from your 2024 {GRR} return form (Form CF-1040, Line 18b)		9
10	Subtract line 6 from line 9 (If \$100 or less, stop here, do not complete or file this form; you do not owe interest or penalty for failing to make estimated tax payments)		10
11	Enter 70% of line 9		11
12	Required 2025 estimated tax payment. Enter the smaller of line 8 or line 11		12

Part III Computation of Interest and Penalty

Section A - Figure the Underpayment		Payment Due Dates			
		(a) 04/30/2025	(b) 06/30/2025	(c) 09/30/2025	(d) 01/31/2026
13	Required installments: If Part I, box 1b, applies, enter amounts from Schedule A1, line 17; otherwise, enter 1/4 of line 12, in each column				
14	Tax payments and credits. Enter 1/4 of the amount on line 6 for each period				
15	Estimated tax paid each period				
16	2024 credit forward to 2025				
17	Amount from line 20 of previous column				
18	Add lines 14, 15, 16 and 17				
19	Underpayment: If line 13 is equal to or more than line 18, subtract line 18 from line 13; then go to line 17 of the next column; otherwise, go to line 20				
20	Overpayment: If line 18 is more than line 13, subtract line 13 from line 18; then go to line 17 of next column				

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Section B - Figure the Interest		(a)	(b)	(c)	(d)
INTEREST RATE PERIOD 1	May 1 - June 30, 2025		4/30/2025		
	21	Number of days from the date shown above line 21 to the date the amount on line 19 was paid or to June 30, 2025, whichever is earlier			
	22	Interest rate per day for period	0.0002595		
	23	Interest due for period, line 19 times line 21 times line 22			
INTEREST RATE PERIOD 2	July 1 - December 31, 2025		6/30/2025	6/30/2025	9/30/2025
	# 24	Number of days from the date shown above line 24 to the date the amount on line 19 was paid or to December 31, 2025, whichever is earlier			
	25	Interest rate per day for period	0.0002595	0.0002595	0.0002373
	26	Interest due for period, line 19 times line 24 times line 25			
INTEREST RATE PERIOD 3	January 1 - April 30, 2026		12/31/2025	12/31/2025	12/31/2025
	# 27	Number of days from the date shown above line 27 to the date the amount on line 19 was paid or April 30, 2026, whichever is earlier			
	28	Interest rate per day for period	0.0002373	0.0002373	0.0002373
	29	Interest due for period, line 19 times line 27 times line 28			0.0002324
30		Interest for underpaid estimated tax (Add all amounts on lines 23, 26 and 29 in all columns)			30

Section C - Figure the Penalty		(a)	(b)	(c)	(d)
PENALTY PERIOD	04/30/2025		06/30/2025	09/30/2025	01/31/2026
	31	Number of months after the month shown above line 31 to the month the tax was paid or April 30, 2026, whichever is earlier			
	32	Penalty rate per month	0.01	0.01	0.01
	33	Penalty due for period, line 19 times line 34 times line 35			
34		Penalty for underpaid estimated tax (Add all amounts on line 33 in all columns)			34

Section D - Total Interest and Penalty	
35	Total interest and penalty for underpaid estimated tax. Add line 30 and line 34 (Enter the total here and enter the interest, penalty and total interest and penalty on Form CF-1040, line 25a, b and c, respectively)
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Schedule A1 Annualized Income Installment Method		(a)	(b)	(c)	(d)
		01/01/2025 03/31/2025	01/01/2025 06/30/2025	01/01/2025 09/30/2025	01/01/2025 12/31/2025
1	Enter income for each period	1			
2	Annualization amounts	2	4.00	2.00	1.33
3	Annualized income (Line 1 times line 2)	3			
4	Enter exemptions amount from Form CF-1040, line 16b	4			
5	Subtract line 4 from line 3	5			
6	Tax due (Line 5 times the tax rate)	6			
7	70% of tax due	7			
8	70% of prior year tax	8			
9	Enter lesser of line 7 or line 8 (If zero or less enter -0-)	9			
10	Applicable percentage	10	25%	50%	75%
11	Multiply line 9 by line 10	11			
	CAUTION: Complete lines 12 through 17 of column (a) before going to the next column				
12	Add all the amounts in all previous columns of line 11	12			
13	Subtract line 12 from line 11 (If zero or less enter -0-)	13			
14	Enter 1/4 of amount on line 12, page 1, of Form CF-2210 in each column	14			
15	Subtract line 13 of the previous column from line 14 of that column	15			
16	Add lines 14 and 15	16			
17	Enter the smaller of line 13 or line 16 here and on Form CF-2210, line 13	17			