

Date: October 31, 2013

To: Income Tax Software Companies

From: John Schaut  
Income Tax Administrator  
City of Grand Rapids

Julie Blok  
Income Tax Administrator  
City of Walker

Subject: FINAL VERSION 2013 CORPORATE COMMON FORM

Following this letter is the final version of the 2013 Corporate Common Form for the 19 Michigan Cities agreeing to accept this format for tax year 2013 corporate tax returns.

The following changes have been made from the 2012 final version:

- The format of Form CF-1120, pages 1 and 2 has been changed.
- Payment vouchers CF-1120PV-EFT, CF-7004-EFT and CF-1120ES-EFT and related OCR scan line specifications have been added.
- Dates have been changed where applicable.
- Instructions for filing have been added.
- Mailing addresses have been updated.
- Donation information has been updated.
- Form CF-1120EXT has been replaced by Form CF-7004
- Appendix D has been revised to include information related to the new payment vouchers.
- Appendices G and H have been added.

A copy of the final 2013 Corporate Common Form will be available on the Grand Rapids website ([www.grcity.us](http://www.grcity.us)) about November 15, 2013. To access the Corporate Common Form, go to the Income Tax Department home page and click on Corporate Common Form. To log in, use the user name “gr\commonform” and the password “cf1040.”

Questions related to the corporate common form may be addressed to:

Julie Blok  
Income Tax Administrator  
City of Walker  
Julie.Blok@ci.walker.mi.us  
(616) 791-6866

John Schaut  
Income Tax Administrator  
City of Grand Rapids  
jschaut@grcity.us  
(616) 456-3823

You should make sure the Grand Rapids Income Tax Department has your e-mail address. When forms are updated or new forms designed, they will be placed on the Grand Rapids website and software companies will be notified via e-mail.

Very truly yours,

Julie Blok  
Income Tax Administrator  
City of Walker

John Schaut  
Income Tax Administrator  
City of Grand Rapids

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**2013 CORPORATE COMMON CITY INCOME TAX FORM, CF-1120  
INSTRUCTIONS FOR SOFTWARE COMPANIES**

**Michigan Cities with an Income Tax**

Twenty-two Michigan cities impose a city income tax. All Michigan cities imposing an income tax must adopt the Michigan Uniform City Income Tax Ordinance, MCL 141.601 et. Seq. Michigan cities imposing an income tax are:

Albion	Grayling	Lansing	Portland
Battle Creek	Hamtramck	Lapeer	Saginaw
Big Rapids	Highland Park	Muskegon	Springfield
Detroit	Hudson	Muskegon Heights	Walker
Flint	Ionia	Pontiac	
Grand Rapids	Jackson	Port Huron	

**Michigan Cities Accepting the 2013 Corporate Common Form Format**

The following nineteen cities have agreed to accept the Corporate Common Form (CF-1120) for computer prepared corporate income tax return forms for tax year 2013

Albion	Lansing
Battle Creek	Lapeer
Big Rapids	Muskegon
Flint	Muskegon Heights
Grand Rapids	Pontiac
Grayling	Portland
Hamtramck	Saginaw
Highland Park	Springfield
Ionia	Walker
Jackson	

**Summary of Differences and Changes for Cities Using the Common Form**

While working within a common form format, each city using the CF-1120 retains governance over program administration, including but not limited to tax rates, Renaissance and/or Tool and Die Recovery Zone deductions, and the acceptance of donations. Please refer to the Appendices for additional information pertaining to each city.

Appendix A:	Effective Date and Tax Rates
Appendix B:	Cities with Renaissance and/or Tool and Die Recovery Zones
Appendix C:	Mailing Addresses for Mailing Returns
Appendix D:	Cities Making ACH Electronic Refunds and Accepting ACH Payments
Appendix E:	Cities Allowing Check Box Power of Attorney
Appendix F:	Cities Accepting Donations of Overpayments
Appendix G:	Specifications for Corporation Income Tax Payment Voucher OCR Scan Line
Appendix H:	Specifications for 2D Barcode

## Approval of Forms

As cities agree to accept the Corporate Common Form, a notice will be sent through Creative Solutions, the Michigan representative for the National Association of Computerized Tax Processors (NACTP). Creative Solutions will then distribute the information to other members of NACTP.

Forms approval for the cities adopting the Corporate Common Form will be done jointly by the City of Walker Income Tax Department and the City of Grand Rapids Income Tax Department. Forms submitted for approval may be sent to either city.

Grand Rapids Income Tax Department  
300 Monroe Ave NW Suite 380  
P.O. Box 2528  
Grand Rapids, MI 49501-2528

Walker Income Tax Department  
4243 Remembrance Rd NW  
P.O. Box 153  
Grand Rapids, MI 49501-0153

John Schaut  
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Julie Blok  
Phone: (616) 791-6866  
Fax: (616) 791-6808  
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## Data Flow

The corporate common city income tax form is set up to flow from the federal return of the taxpayer.

- For corporations filing federal form 1120, line 1 of the CF-1120 should match line 28 of the federal 1120.
- For corporations filing federal form 1120S, Schedule S on page two of the CF-1120 is used to compute the amount to carry to line 1 of the CF-1120. Schedule S, line 1 should match line 21 of the federal 1120S. Schedule S, line 2 should be a combination of lines 2 through 10 of the federal Schedule K. Schedule S, line 4 should be a combination of lines 11 and 12a (may be limited) of the federal Schedule K.
- For corporations filing variations of federal form 1120 (ie., 1120-A, 1120-H) or equivalent forms, line 1 of the CF-1120 should match the taxable income before net operating loss and/or special deductions line on the federal form filed.

The following forms are to be printed as laid out in the form packet:

CF-1120, page 1  
CF-1120, page 2

Schedule C of form CF-1120 is used to report adjustments to federal taxable income provided in the City Income Tax Ordinances. The schedules listed below are intended to be one method or example of reporting adjustments to Schedule C, column 1, line 5 and Schedule C, column 2, line 12. These schedules are to be printed only when necessary and may be printed in a running format one following another without a page break. Formats other than those shown below are acceptable provided that all data is provided and each line item heading is printed at the start of each different line item schedule.

Schedule C, Column 1, Line 5  
Schedule C, Column 2, Line 12  
Schedule G, Line 1  
Schedule G, Line 2  
Schedule G, Line 3

Other Items Not Deductible  
Other Items Deductible  
Net Operating Loss Deduction  
Capital Loss Carryover  
Allocated Partnership Income

### **Required Attachments**

A complete copy of the federal form filed by the corporation must be attached to the CF-1120. This includes federal form 1120, 1120-S, 1120-A, 1120-H, or any 990 form filed by the corporation.

If the corporation files a consolidated return for federal purposes but files separately for CF-1120 purposes, a complete copy of the federal return, including consolidating schedules must be attached.

### **Printing of Form CF-1120**

- The city's name is to be printed in all areas noted as [City Name].
- If the taxpayer is filing on the basis of a fiscal year or is filing a short period return, enter the beginning and ending dates under Corporation Income Tax Return.
- The taxpayers Federal Employer Identification Number (FEIN) is to be printed in the area noted.
- Print the corporation's legal name on the next line without captions. Print the corporations DBA or trade name on the same line, if applicable.
- Print the corporation's street number, street name and directional. Standard address abbreviations are allowed. Print the corporation's P.O. Box information on the next line, if applicable.
- Print the corporation's city, two letter state abbreviation and the ZIP Code.
- The corporation's name and address information are to be printed in upper case letters no smaller than 10 point type. (Easily readable for data entry purposes). Use the same size type for all numbers.
- For items A, C and E directly under the name and address section, print an X in the box if applicable, otherwise leave blank.
- If the first box in item A is checked, enter YES or NO on the next line, otherwise leave blank.
- If the first box in item A is checked and the answer on the next line is yes, enter the Federal Determination date in DD/MM/YYYY format.
- On line 12, print the applicable tax rate of the particular city in the [tax rate] area. See Appendix A.
- On line 16, print the phrase "not allowable" in the [Donation Name] box unless the particular city allows for donation of an overpayment. See Appendix F. For cities that allow donations, print the donee name in the [Donation Name] box and amount of the donation in the area provided.

## Form CF-1120, page 2

- Form CF-1120 page 2 must be printed and submitted as part of every return.
- Print the effective date of the tax particular to the city in the [effective date] area on Schedule C, column 1, line 3 and Schedule C, column 2, line 11. See Appendix A.

## Schedule RZ of CF-1120

- Schedule RZ must be printed and submitted as part of every return for which a Renaissance Zone deduction is claimed on line 10 of CF-1120, page 1.
- The city's name is to be printed in all areas noted as [City Name].
- Print the tax year

## Schedule TD of CF-1120

- Schedule TD must be printed and submitted as part of every return for which a Tool and Die Recovery Zone deduction is claimed on line 10 of CF-1120, page 1.
- The city's name is to be printed in all areas noted as [City Name].
- Print the tax year

## Sample Schedules

### Schedule C, Column 1, Line 5 Other Items Not Deductible

For use by corporations to report adjustments for items not deductible as provided in the City Income Tax Ordinance

Other Items Not Deductible	
Non-business loss under UDIPTA	
Expenses related to non-business income under UDIPTA	
Description:	
Description:	
Total other items not deductible	

### Schedule C, Column 2, Line 12 Other Items Not Taxable

Other Items Not Taxable	
Non-business income under UDIPTA	
Wages taken as credit for federal purposes	
Description:	
Description:	
Total other items not taxable	

**Schedule G, Line 1  
Allocated Net Operating Loss Deduction**

Losses must be allocated to the City at the apportionment percentage used for the tax year in which the loss was generated. Enter as negative amounts.

Year	NOL Generated	Utilized	Remaining Loss

Total allocated NOL available for current tax year--Schedule G, line 1

**Schedule G, Line 2  
Allocated Capital Loss Carryover**

Losses must be allocated to the City at the apportionment percentage used for the tax year in which the loss was generated. Enter as negative amounts.

Year	Capital Loss Generated	Utilized	Remaining Loss

Total allocated capital loss available for current tax year--Schedule G, line 2

**Schedule G, Line 3  
Allocated Partnership Income/Loss**

For corporations that are partners in business activities taxed as partnerships that have business activity in [City Name] to report their portion of the [City Name] taxable income or loss from the partnership(s).

Partnership Name	FEIN	Allocated Income/Loss

Total allocated partnership income/loss—Schedule G, line 3

COMMON CITY INCOME TAX FORM, CF-1120  
 APPENDIX A      Revised: 9/18/13  
 Effective Date and Tax Rates for tax year 2013

City Name	Effective Date	Tax Rate
Albion	1/1/1972	1.00%
Battle Creek	7/1/1967	1.00%
Big Rapids	1/1/1970	1.00%
Flint	1/1/1965	1.00%
Grand Rapids	7/1/1967	1.50%
Grayling	1/1/1972	1.00%
Hamtramck	7/1/1962	1.00%
Highland Park	1/1/1966	2.00%
Ionia	1/1/1994	1.00%
Jackson	1/1/1970	1.00%
Lansing	7/1/1968	1.00%
Lapeer	1/1/1967	1.00%
Muskegon	7/1/1993	1.00%
Muskegon Heights	1/1/1989	1.00%
Pontiac	1/1/1968	1.00%
Portland	1/1/1984	1.00%
Saginaw	7/1/1965	1.50%
Springfield	1/1/1989	1.00%
Walker	1/1/1988	1.00%

COMMON CITY INCOME TAX FORM, CF-1120  
 APPENDIX B Revised: 9/18/13  
 Cities with Renaissance Zones or  
 Tool and Die Recovery Zones

City Name	Renaissance Zone(s)	Start Year of RZ's	Tool & Die Recovery
Albion	No		Yes
Battle Creek	Yes	1997	No
Big Rapids	No		No
Flint	Yes	1997	No
Grand Rapids	Yes	1997 & 2003	Yes
Grayling	No		No
Hamtramck	No		No
Highland Park	No		No
Ionia	No		No
Jackson	Yes	1997	Yes
Lansing	Yes	1997	No
Lapeer	No		No
Muskegon	Yes	2002	Yes
Muskegon Heights	Yes	2000 & 2001	No
Pontiac	No		No
Portland	No		No
Saginaw	Yes	2000, 2001, 2002, 2003 & 2008	No
Springfield	No		No
Walker	Yes		Yes

The Renaissance Zone deduction is reduced in the 13th, 14th, and 15th years after a property is designated as a Renaissance Zone. The reduction is 25% in the 13th year, 50% in the 14th year and 75% in the 15th year. No deduction is allowed after the 15th year. 2013 is the 17th year for Renaissance Zones designated as such as of 1/1/1997.

Mailing addresses for mailing returns to cities accepting the Common Form

**CITY**

**RETURN TYPE**

**RETURN MAILING ADDRESS**

**Albion**

All corporate income tax returns, estimated tax payments and extensions  
City of Albion  
Income Tax Division  
112 W Cass St  
Albion MI 49224-0900

**Battle Creek**

All corporate income tax returns, estimated tax payments and extensions  
Battle Creek City Treasurer  
PO Box 1657  
Battle Creek MI 49016-1657

**Big Rapids**

Tax due returns and estimated income tax payments  
City of Big Rapids  
Treasurer's Office  
226 North Michigan Avenue  
Big Rapids MI 49307

Refund, no tax due returns and extensions  
City of Big Rapids  
Income Tax Office  
226 North Michigan Avenue  
Big Rapids MI 49307

**Flint**

Estimated income tax payments and extensions  
Treasurer, City of Flint  
PO Box 529  
Eaton Rapids, MI 48827-0529

Tax due returns  
Treasurer, City of Flint  
PO Box 529  
Eaton Rapids, MI 48827-0529

Refund and no tax due returns  
Treasurer, City of Flint  
PO Box 1800  
Flint, MI 48501-1800

**CITY****RETURN TYPE****RETURN MAILING ADDRESS****Grand Rapids**

All corporate income tax returns, estimated tax payments and extensions  
Grand Rapids Income Tax Department  
PO Box 109  
Grand Rapids MI 49501-0109

**Grayling**

All corporate income tax returns, estimated tax payments and extensions  
City of Grayling  
Income Tax Division  
PO Box 549  
Grayling MI 49738

**Hamtramck**

All corporate income tax returns, estimated tax payments and extensions  
City of Hamtramck  
Income Tax Department  
3401 Evaline St  
Hamtramck MI 48212

**Highland Park**

All corporate income tax returns, estimated tax payments and extensions  
City of Highland Park  
Income Tax Division  
c/o 3401 Evaline St  
Hamtramck MI 48212

**Ionia**

All corporate income tax returns, estimated tax payments and extensions  
City of Ionia  
Income Tax Division  
PO Box 512  
Ionia MI 48846

**Jackson**

All corporate income tax returns, estimated tax payments and extensions  
City Income Tax  
City of Jackson  
161 W Michigan Ave  
Jackson MI 49201

**Lansing**

Refund returns, no tax due returns and credits  
City Income Tax  
Room G-29, 1st Floor  
124 W. Michigan Ave.  
Lansing, MI 48933-1697

Tax due returns, estimated income tax payments and extensions  
City Treasurer's Office  
PO Box 40752  
Lansing, MI 48901

**CITY**

**RETURN TYPE**

**RETURN MAILING ADDRESS**

**Lapeer**

All corporate income tax returns, estimated tax payments and extensions  
City Income Tax Division  
576 Liberty Park  
Lapeer MI 48446-2189

**Muskegon**

All corporate income tax returns, estimated tax payments and extensions  
Income Tax Department  
PO Box 29  
Muskegon MI 49443-0029

**Muskegon Heights**

All corporate income tax returns, estimated tax payments and extensions  
Muskegon Heights City Income Tax Division  
Muskegon Heights City Hall  
2724 Peck St  
Muskegon Heights MI 49444

**Pontiac**

Corporate income tax returns with tax due  
City of Pontiac 1120 Payments  
PO Box 530  
Eaton Rapids, MI 48827-0530

Refund returns, no tax due returns and extensions  
City of Pontiac Income Tax Division  
PO Box 530  
Eaton Rapids, MI 48827-0530

Estimated income tax payments  
City of Pontiac Estimated Payments  
PO Box 530  
Eaton Rapids, MI 48827-0530

**Portland**

All corporate income tax returns, estimated tax payments and extensions  
Income Tax Division  
City Hall  
259 Kent St  
Portland MI 48875

**Saginaw**

Refund returns, no tax due returns and extensions.  
Income Tax Division  
1315 S Washington Ave  
Saginaw MI 48601

Tax due returns and estimated income tax payments  
Income Tax Division  
1315 S Washington Ave  
Saginaw MI 48601

**CITY**

**RETURN TYPE**

**RETURN MAILING ADDRESS**

**Springfield**

All corporate income tax returns, estimated tax payments and extensions

City of Springfield

Income Tax Department

601 Avenue A

Springfield MI 49037-7774

**Walker**

All corporate income tax returns, estimated tax payments and extensions

Walker City Income Tax Department

PO Box 153

Grand Rapids MI 49501-0153

## APPENDIX D

## ACH Refund and Payment Guidelines

City Name	Cities Making ACH Electronic Refunds	Cities Allowing ACH Direct Debit				
		Payments - Tax Form CF-1120	Payment Voucher Payments - Form CF-1120PV-EFT	Extension Payments - Form CF-7004-EFT	Estimated Tax Payments - Form CF-1120ES-EFT	Elective Payment Date for Estimated Tax Payments - Form CF-1120ES-EFT
COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
ALBION	Yes	No	No	No	No	No
BATTLE CREEK	Yes	Yes	No	No	No	No
BIG RAPIDS	No	No	No	No	No	No
FLINT	Yes	Yes	No	No	No	No
GRAND RAPIDS	Yes	Yes	Yes	Yes	Yes	Yes
GRAYLING	No	No	No	No	No	No
HAMTRAMCK	No	No	No	No	No	No
HIGHLAND PARK	No	No	No	No	No	No
IONIA	Yes	Yes	No	No	No	No
JACKSON	No	No	No	No	No	No
LANSING	Yes	No	No	No	No	No
LAPEER	Yes	Yes	No	Yes	Yes	Yes
MUSKEGON	Yes	Yes	No	No	No	No
MUSKEGON HEIGHTS	No	No	No	No	No	No
PONTIAC	Yes	Yes	No	No	No	No
PORT HURON	No	No	No	No	No	No
PORTLAND	Yes	Yes	No	No	No	No
SAGINAW	Yes	Yes	No	No	No	No
SPRINGFIELD	Yes	Yes	No	No	No	No
WALKER	Yes	Yes	No	Yes	Yes	Yes

Do not print Form CF-1120PV-EFT for those cities with a "No" in column 4. For cities accepting EFT payments on Form CF-1120, mark (x) the box on line 8 and enter the bank account data for the payment on Line 8a, 8b and 8c.

The payment date for an ACH electronic payment is the date the return or payment is processed except for cities allowing an elective payment date for estimated income tax payments using Form CF-1120-EFT.

A payment received by the due date will be processed with the payment considered timely made even though the payment is not processed by the due date.

Section 43(1) of the Michigan Uniform City Income Tax Ordinance states, "A balance of the tax that is due the city at the time of filing an annual return shall be paid with the return..."

COMMON CITY INCOME TAX FORM, CF-1120  
APPENDIX E

Revised: 9/18/13

Cities Allowing Check Box Power of Attorney

<b>City Name</b>	<b>Allowing Check Box POA</b>
Albion	YES
Battle Creek	YES
Big Rapids	YES
Flint	YES
Grand Rapids	YES
Grayling	YES
Hamtramck	YES
Highland Park	YES
Ionia	YES
Jackson	YES
Lansing	YES
Lapeer	YES
Muskegon	YES
Muskegon Heights	YES
Pontiac	YES
Portland	YES
Saginaw	YES
Springfield	YES
Walker	YES

COMMON CITY INCOME TAX FORM, CF-1120  
 APPENDIX F

Revised: 10/4/2013

Donation of Overpayment

City Name	Donations Allowed
Albion	City of Albion
Battle Creek	None
Big Rapids	1. Community Pool 2. Community Library
Flint	Indigent Water Fund
Grand Rapids	1. American flags for veterans graves 2. Grand Rapids Children's Fund 3. Grand Rapids Parks Fund
Grayling	None
Hamtramck	City of Hamtramck
Highland Park	None
Ionia (1)	1. Ionia Community Library 2. Ionia Theater 3. Youth Recreation
Jackson	Parks and Recreation Fund
Lansing (2)	1. Police Problem Solving 2. Hope Scholarship 3. Homeless Assistance
Lapeer	None
Muskegon	1. Muskegon Summer Celebration Fireworks 2. Veterans Memorial Park 3. Lakeshore Trail Improvements
Muskegon Heights	Street Improvements
Pontiac	City of Pontiac
Portland	None
Saginaw	Fireworks
Springfield	None
Walker	None

- (1) Ionia: Taxpayer may designate the amount of their overpayment donated to each of the listed recipients.
- (2) Lansing: Taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.

CORPORATION INCOME TAX

Specifications for Corporation Income Tax Payment Voucher OCR Scan Line

FORMS: CF-1120PV OR CF-1120PV-EFT; CF-7004 OR CF-7004-EFT; AND CF-1120ES OR CF-1120ES-EFT

TAX ID	SSN/FEIN INDICATOR	TAX YEAR	TAX CODE	TAX TYPE	PAYMENT AMOUNT	PAYMENT DATE	ROUTING NUMBER	BANK ACCOUNT NUMBER	TYPE OF ACCOUNT
123456789	T	1234	123	123	12,345,678.90	MMDDYYYY	123456789	1234567891234567	T

EXAMPLE									
123456789	C	2013	CRP	CTR	1234567890	04012013	123456789	1234567891234567	C

TAX CODE	TAX CODE (PAYMENT CODE)
EST	ESTIMATED TAX PAYMENT
CRP	RETURN, EXTENSION OR ASSESSMENT PAYMENT

SSN/FEIN INDICATOR	
0	SSN
C	CORP/PTNRS FEIN
T	TRUST/ESTATE FEIN

TAX CODE	TAX TYPE	TAX TYPE (PAYMENT TYPE)
EST	C1Q	1ST QTR ESTIMATED PAYMENT
EST	C2Q	2ND QTR ESTIMATED PAYMENT
EST	C3Q	3RD QTR ESTIMATED PAYMENT
EST	C4Q	4TH QTR ESTIMATED PAYMENT
CRP	CEX	EXTENSION PAYMENT
CRP	CTR	RETURN PAYMENT WITH A RETURN
CRP	CTR	RETURN PAYMENT VOUCHER WITHOUT RETURN
CRP	BIL	ASSESSMENT PAYMENT

ACTUAL DATA STREAM FOR AN ESTIMATED TAX PAYMENT USING FORM CF-1120ES (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0

ACTUAL DATA STREAM AN EXTENSION PAYMENT USING FORM CF-7004 (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1120PV (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0

ACTUAL DATA STREAM FOR AN EFT ESTIMATED TAX PAYMENT USING FORM CF-1120ES-EFT (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0
1	2	3	4	5	6	7	8	9	0

ACTUAL DATA STREAM AN EFT EXTENSION PAYMENT USING FORM CF-7004-EFT (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0

ACTUAL DATA STREAM FOR AN EFT RETURN PAYMENT USING FORM CF-1120PV-EFT (MUST BE 12 POINT "OCR A" FONT)									
1	2	3	4	5	6	7	8	9	0

DATA STREAM CHARACTERS	
CHARACTER	EXPLANATION
1 THROUGH 9	FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)
10	SSN/FEIN INDICATOR
11	BLANK
12 THROUGH 15	FOUR DIGIT TAX YEAR
16	BLANK
17 THROUGH 19	THREE CHARACTER TAX CODE
20	BLANK
21 THROUGH 23	THREE CHARACTER TAX TYPE
24	BLANK
25 THROUGH 34	PAYMENT AMOUNT (Right justified; Zero filled on left; Last two digits are cents; No decimal point)
35	BLANK
36 THROUGH 43	PAYMENT DATE
44	BLANK
45 THROUGH 53	ROUTING NUMBER
54	BLANK
55 THROUGH 71	BANK ACCOUNT NUMBER (Right justified; Zero filled on left)
72	BLANK
73	BANK ACCOUNT TYPE

CORPORATION INCOME TAX

Specifications for 2D Barcode for 2013 Corporation Payment Vouchers and 2014 Corporation Estimated Income Tax Payment Vouchers  
Forms: CF-7004, CF-7004-EFT, CF-1120PV, CF-1120PV-EFT, CF-1120ES and CF-1120ES-EFT

2D FIELD #	CITYTAX TABLE	FORM LINE #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER
2	RECEIPTS	NO RETURN FORM LINE	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE
3	NONE	NO RETURN FORM LINE	JURISDICTION (STATE, CITY)	A	4	MIAL, MIBC, MIBR, MIFL, MIGR, MIGL, MIHA, MIHP, MIO, MIJA, MILA, MILS, MIMU, MIMH, MIPO, MIPL, MISA, MISP, MIWA	TAX JURISDICTION (STATE CITY 2 CHARACTERS EACH) State = MI; AL = Albion; BC = Battle Creek; BR = Big Rapids; FL = Flint; GR = Grand Rapids; GL = Grayling; HA = Hamtramck; HP = Highland Park; IO = Ionia; JA = Jackson; LA = Lapeer; LS = Lansing; MU = Muskegon; MH = Muskegon Heights; PO = Pontiac; PL= Portland; SA = Saginaw; SP = Springfield; WA = Walker
4	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10		
5	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
6	CITPAY & RECEIPTS	TAXPAYER ID NUMBER	FEIN	A	9		
7	CITPAY & RECEIPTS	NO RETURN FORM LINE	SSN OR FEIN INDICATOR	A	1	C	A "C" for a corporation FEIN
8	CITPAY & RECEIPTS		TAX YEAR	N	4	YYYY	
9	CITPAY		TAX CODE	A	3	CPR OR EST	Use CRP for an extension, payment voucher or assessment payment; use EST for an estimated tax payment
10	CITPAY		TAX TYPE	A	3	CEX, CTR, BIL, C1Q, C2Q, C3Q OR C4Q	If field 9 equals CRP: CEX = corporation extension pmt, CTR = corporation payment voucher pmt and BIL = corporation assessment pmt; or if field 4 equals EST: C1Q=1st qtr pmt, C2Q=2nd qtr pmt, C3Q=3rd qtr pmt and C4Q=4th qtr pmt
11	CITPAY & RECEIPTS		PAYMENT AMOUNT	N	10	10 DIGIT NUMBER OR BLANK	Right justified; Zero filled on left; last two digits are cents; no decimal point; blank if not an EFT payment and payment amount is not known at time of printing voucher
12	CITPAY & RECEIPTS		PAYMENT DATE	N	8	MMDDYYYY OR BLANK	Current date unless for estimated income tax payment for cities accepting direct debit payment of estimated income tax with a requested future payment date; blanks if not an EFT payment
13	TAXPAYEREFT		BANK ROUTING NUMBER	N	9	9 DIGIT NUMBER OR BLANK	Bank routing number for bank account; or blank if not an EFT payment
14	TAXPAYEREFT		BANK ACCOUNT NUMBER	A	17	17 CHARACTERS; NUMBER, DASH OR BLANK	Bank account number must be alpha numeric, left justified with trailing blanks if less than 17 positions and cannot equal all zeros or all blanks; or all blanks if not an EFT payment
15	TAXPAYEREFT		BANK ACCOUNT TYPE	A	1	C, S OR BLANK	Type of bank account, C for checking or S savings; blank if not an EFT payment
16	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

For fiscal year or other taxable period beginning [M][M]/[D][D] / 2013 and ending [M][M]/[D][D] / [Y][Y][Y][Y]

IDENTIFICATION AND INFORMATION

Name of Corporation, Federal Employer Identification Number, Number and Street, Where incorporated, Date incorporated, Address 2, Principal business activity, Location of [City name] records, City, Town or Post Office, State, Zip Code, Person in charge of records, Telephone number

A. Mark applicable boxes AMENDED RETURN, SHORT PERIOD RETURN, INITIAL [CITY NAME] RETURN, FINAL [CITY NAME] RETURN. B. Name and Address of resident agent in Michigan. C. Is this a consolidated return? D. Number of [City name] locations included in this return. E. During the period of this return, was your federal tax liability for any other tax year changed by an audit...

TAXABLE INCOME AND TAX COMPUTATION

Table with 3 columns: Line number, Description, Amount. Lines 1-12 covering taxable income before net operating loss deduction, adjustments, and CITY OF [City name] INCOME TAX.

TAX PAYMENTS

Line 13: Tax paid (Total of credit forward, estimated tax payments, extension payment and tax paid by a partnership) .00

OVERPAYMENT OR BALANCE DUE

OVERPAYMENT, CREDIT FORWARD, DONATION (16a, 16b, 16c), REFUND (17), ELECTRONIC REFUND OR PAYMENT DATA (18), BALANCE DUE (19), DISCLOSURE (20)

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. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

(Date) (Signature of Officer) (Title) (Phone number) (Date) (Individual or firm signature of preparer) (Address) (Phone number)

This return is due April 30, 2014 or the last day of the fourth month after the close of your tax year. See instructions for mailing address.

Name as shown on page 1	Federal Employer Identification Number
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<b>SCHEDULE S – SUBCHAPTER S CORPORATION INCOME</b>	
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. <b>Attach federal Form 1120S and Schedule K of federal 1120S.</b>	
1. Ordinary income (loss) from trade or business (Per federal 1120S)	.00
2. Income (loss) per Schedule K, federal 1120S, lines 2 through 10	.00
3. Total income (loss) (Add lines 1 and 2)	.00
4. Deductions per Schedule K, federal 1120S	.00
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)	.00

<b>SCHEDULE C – ADJUSTMENTS PRIOR TO APPORTIONMENT</b>			
Schedule E is used to adjust the income reported on page 1, line 1, to give effect to the requirements of the [City name] Income Tax Ordinance. The period of time used to compute items for Schedule E must be the same as the period of time used to report income on page 1, line 1. Schedule E 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 and Allowable Deductions	
1. All expenses (including interest) incurred in connection with derivation of income not subject to [City name] income tax	.00	7. Interest from U.S. obligations and from United States governmental units	.00
2. [City name] income tax paid or accrued	.00	8. Dividends received deduction	.00
3. Nondeductible portion of loss, from sale or exchange of property acquired prior to [effective date]	.00	9. Dividend gross up of foreign taxes	.00
4. Reserved	.00	10. Foreign tax deduction	.00
5. Other (submit schedule)	.00	11. Nontaxable portion of gain from sale or exchange of property acquired prior to [effective date]	.00
	.00	12. Other (submit schedule)	.00
6. Total additions (Add lines 1 through 5; enter here and on page 1, line 2)	.00	13. Total deductions (Add lines 7 through 12; enter here and on page 1, line 4)	.00

<b>SCHEDULE D – BUSINESS INCOME APPORTIONMENT</b>				
Is corporation electing to allocate business income using the Multistate Tax Compact provisions		Yes	No	
	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				
b. Gross annual rent paid for real property only, multiplied by 8				
c. Totals (Add lines 1a and 1b)			%	
2. Total wages, salaries, commissions and other compensation of all employees			%	
3. Gross receipts from sales made or services rendered			%	
4. Total percentages (Add the three percentages computed in column 3, lines 1c, 2 and 3)			%	
5. Business apportionment percentage (Line 4 divided by number of factors, usually 3; enter here and on page 1, line 6)			%	
<b>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.</b>				
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:				
a. Numerator		c. Percentage (a divided by b; enter here and on page 1, line 6)	%	
b. Denominator		d. Date of Administrator's approval letter		

<b>SCHEDULE G – ADJUSTMENTS AFTER APPORTIONMENT</b>	
1. Allocated net operating loss deduction (Enter as a negative amount) (ATTACH SCHEDULE)	.00
2. Allocated capital loss carryover (Enter as a negative amount) (ATTACH SCHEDULE)	.00
3. Allocated partnership income (Enter income as a positive and losses as a negative) (ATTACH SCHEDULE)	.00
4. Total adjustments (Add lines 1 through 3; enter here and on page 1, line 8)	.00

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

**CORPORATIONS REQUIRED TO FILE**

Every corporation "doing business" in a city listed in Appendix A, whether or not it has an office or place of business in that city, is required to file an annual Common Corporation Income Tax Return, Form CF-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 CF-1120 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 Michigan Local 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.

**RENAISSANCE ZONE DEDUCTION  
TOOL AND DIE RECOVERY ZONE DEDUCTION**

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

A taxpayer claiming the RZ or TD deduction uses Schedule RZ or Schedule TD respectively to compute the deduction. Schedules RZ and TD of CF-1120 are designed to handle all calculations relative to the deductions. The calculation is complicated by the fact that the RZ and TD deductions are 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 forms for additional information.

**TAX RATE**

See Appendix B for tax rates.

**FILING DATE**

Taxpayers on a calendar year are required to file by April 30, 2014. 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 due has been paid by the due date of the return.

Upon filing an APPLICATION FOR EXTENSION OF TIME TO FILE A CORPORATION INCOME TAX RETURN, Form CF-1120EXT, 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 CF-1120EXT, line 3). Failure to pay the balance due invalidates the extension request. 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 the applicable city.

**MAILING ADDRESS**

See Appendix C for mailing addresses

**EFFECTIVE DATE OF TAX**

See Appendix B for the effective date of the tax.

**PAGE 1 INSTRUCTIONS**

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

**Line 10.** Corporations qualified to claim a Renaissance Zone deduction use Schedule RZ of CF-1120 to calculate the deduction. Enter the deduction as calculated on Schedule RZ, line 11. Corporations qualified to claim a Tool and Die Recovery Zone deduction use Schedule TD of CF-1120 to calculate the deduction. Enter the deduction as calculated on Schedule TD, line 10.

**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 (See Appendix B) and enter the amount of tax.

**TAX PAYMENTS**

**Line 13.** Enter the total of all tax payments made for the tax year prior to filing the return. The payments consist of any credit forward from the prior year's tax return, estimated income tax payments, extension payments and tax paid by a partnership on behalf of the corporation. 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.

**OVERPAYMENT**

**Line 14.** If the total tax payments (line 13) is greater than the tax (line 12) subtract line 12 from line 13 and enter the overpayment.

**Line 15.** Enter all or any portion of the overpayment to be credited forward and applied as a payment to corporation's 2014 estimated tax.

**Line 16.** See Appendix D for donation information for cities accepting the corporation common form. If you wish to make a donation of any portion or all of your overpayment, mark the box in front of your choice and enter the amount of the overpayment you wish to donate, otherwise leave blank.

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

**Lines 17 and 18.** Enter the amount of your overpayment to be refunded. 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 elect to receive the refund via an electronic direct deposit, mark (X) the box on line 18, Refund – Direct Deposit and enter the bank routing number (line 18a), the bank account number (line 18b) and the account type (line 18c). Not all cities make electronic refunds. See Appendix E, column 1 before completing the electronic refund information to ensure that the applicable city makes electronic refunds.

**Line 19.** If tax (line 12) is greater than the total payments (line 13) subtract line 13 from line 12 and enter the balance due.

To pay with a check or money order make the check or money order payable to the applicable city and mail the payment with the return to the address shown in Appendix C.

To make payment by direct withdrawal from the corporation's bank account, mark (X) the box on line 18, Pay tax due—Electronic funds withdrawal and enter the bank routing number (line 18a), the bank account number (line 18b) and the account type (line 18c). Not all cities accept electronic payments. See Appendix E, column 3 before completing the electronic payment information to ensure that the applicable city accepts electronic payments.

Some cities require Form CF-1120PV-EFT to be completed for electronic payments. See Appendix E, column 2 for details. If Form CF-1120PV-EFT is required, place the payment voucher in front of the return and mail them to the address listed Appendix C. The tax is due at the time of filing the return. Direct withdrawal payments will be processed as soon as possible after receipt of the return or payment voucher.

**PREPARER DISCLOSURE**

**Line 20.** By marking (X) the "Yes" box on line 20, the corporation is authorizing the applicable city 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 applicable 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**

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

**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 the applicable city's income tax.

**Line 2.** Enter on line 2 the amount of applicable city 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 the effective date of the tax. See Appendix B for effective dates. The portion of the loss occurring prior to the inception of the income tax is not recognized. The amount of loss occurring prior to the effective date of the tax 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 applicable city taxable portion of the loss computed by substituting the fair market value of the property on the effective date, (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 the effective date and denominator being the total number of months the property was held.

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 5.** Enter the losses from entities filing as partnerships included in taxable income reported on page 1, line 1.

**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.** If you reported dividend income, enter on this line the amount of the dividend-received deduction allowed by the federal Internal Revenue Code for dividends received.

**Lines 9 & 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 corporation common return as dividends received.

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 on line 11 the nontaxable portion of a gain from the sale or exchange of property acquired prior to the effective date of the tax. See Appendix B for effective dates. The portion of the gain occurring prior to the inception of the tax is not recognized. Refer to the instructions for Schedule E, line 3 for computation instructions.

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

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 10.

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

#### SCHEDULE D

The business allocation percentage formula must be used by corporations "doing business" both within and outside the applicable city who have not been approved to use separate accounting.

**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 applicable city. 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 applicable city. 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 applicable city 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 applicable city during the year. A corporation must be "doing business" outside of the applicable city 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 applicable city will be apportioned with reasonable accuracy.

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

applicable city 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 the applicable city at the same apportionment percentage reported for the year in which the loss was sustained. If all business was not conducted in the applicable city 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 the taxing city. 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 the applicable city 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 the applicable city must enter on this line their portion of the applicable city's 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 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: See Appendix C for mailing addresses. The estimated tax may be paid in full by the due date of the first quarterly installment.

#### NOTICE

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

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

Appendix A—Cities Accepting Form CF-1120, Common Corporation Income Tax Return

Albion	Lansing
Battle Creek	Lapeer
Big Rapids	Muskegon
Flint	Muskegon Heights
Grand Rapids	Pontiac
Grayling	Portland
Hamtramck	Saginaw
Highland Park	Springfield
Ionia	Walker
Jackson	

Appendix B—Effective Date and Tax Rates for tax year 2013

City Name	Effective Date	Tax Rate
Albion	1/1/1972	1.00%
Battle Creek	7/1/1967	1.00%
Big Rapids	1/1/1970	1.00%
Flint	1/1/1965	1.00%
Grand Rapids	7/1/1967	1.50%
Grayling	1/1/1972	1.00%
Hamtramck	7/1/1962	1.00%
Highland Park	1/1/1966	2.00%
Ionia	1/1/1994	1.00%
Jackson	1/1/1970	1.00%
Lansing	7/1/1968	1.00%
Lapeer	1/1/1967	1.00%
Muskegon	7/1/1993	1.00%
Muskegon Heights	1/1/1989	1.00%
Pontiac	1/1/1968	1.00%
Portland	1/1/1984	1.00%
Saginaw	7/1/1965	1.50%
Springfield	1/1/1989	1.00%
Walker	1/1/1988	1.00%

Appendix C—Mailing addresses for mailing returns to cities accepting the Common Corporation Income Tax Form

**CITY**

**RETURN TYPE**

**RETURN MAILING ADDRESS**

Albion

All corporate income tax returns, estimated tax payments and extensions

City of Albion  
Income Tax Division  
112 W Cass St  
Albion MI 49224-0900

2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)

Battle Creek

Tax due returns, estimated income tax payments and extensions

Battle Creek City Treasurer  
PO Box 1657  
Battle Creek MI 49016-1657

Refund and no tax due returns

City Income Tax Division  
PO Box 1657  
Battle Creek MI 49016-1657

Big Rapids

Tax due returns and estimated income tax payments

City of Big Rapids  
Treasurer's Office  
226 North Michigan Avenue  
Big Rapids MI 49307

Refund, no tax due returns and extensions

City of Big Rapids  
Income Tax Office  
226 North Michigan Avenue  
Big Rapids MI 49307

Flint

Estimated income tax payments and extensions

Treasurer, City of Flint  
PO Box 529  
Eaton Rapids, MI 48827-0529

Tax due returns

Treasurer, City of Flint  
PO Box 529  
Eaton Rapids, MI 48827-0529

Refund and no tax due returns

Treasurer, City of Flint  
PO Box 1800  
Flint, MI 48501-1800

Grand Rapids

All corporate income tax returns, estimated tax payments and extensions

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

2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)

Grayling

All corporate income tax returns, estimated tax payments and extensions

City of Grayling  
Income Tax Division  
PO Box 549  
Grayling MI 49738

Hamtramck

All corporate income tax returns, estimated tax payments and extensions

City of Hamtramck  
Income Tax Department  
3401 Evaline St  
Hamtramck MI 48212

Highland Park

All corporate income tax returns, estimated tax payments and extensions

City of Highland Park  
Income Tax Division  
c/o 3401 Evaline St  
Hamtramck MI 48212

Ionia

All corporate income tax returns, estimated tax payments and extensions

City of Ionia  
Income Tax Division  
PO Box 512  
Ionia MI 48846

Jackson

All corporate income tax returns, estimated tax payments and extensions

City Income Tax  
City of Jackson  
161 W Michigan Ave  
Jackson MI 49201

Lansing

Refund returns, no tax due returns and credits

City Income Tax  
Room G-29, 1st Floor  
124 W. Michigan Ave.  
Lansing, MI 48933-1697

Tax due returns, estimated income tax payments and extensions

City Treasurer's Office  
PO Box 40752  
Lansing, MI 48901

2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)

Lapeer

All corporate income tax returns, estimated tax payments and extensions

City Income Tax Division

576 Liberty Park

Lapeer MI 48446-2189

Muskegon

All corporate income tax returns, estimated tax payments and extensions

Income Tax Department

PO Box 29

Muskegon MI 49443-0029

Muskegon  
Heights

All corporate income tax returns, estimated tax payments and extensions

Muskegon Heights City Income Tax Division

Muskegon Heights City Hall

2724 Peck St

Muskegon Heights MI 49444

Pontiac

Corporate income tax returns with tax due

City of Pontiac 1120 Payments

PO Box 530

Eaton Rapids, MI 48827-0530

Refund returns, no tax due returns and extensions

City of Pontiac Income Tax Division

PO Box 530

Eaton Rapids, MI 48827-0530

Estimated income tax payments

City of Pontiac Estimated Payments

PO Box 530

Eaton Rapids, MI 48827-0530

Portland

All corporate income tax returns, estimated tax payments and extensions

Income Tax Division

City Hall

259 Kent St

Portland MI 48875

Saginaw

Refund returns, no tax due returns and extensions.

Income Tax Division

1315 S Washington Ave

Saginaw MI 48601

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

Tax due returns and estimated income tax payments

Income Tax Division  
1315 S Washington Ave  
Saginaw MI 48601

Springfield

All corporate income tax returns, estimated tax payments and extensions  
City of Springfield  
Income Tax Department  
601 Avenue A  
Springfield MI 49037-7774

Walker

All corporate income tax returns, estimated tax payments and extensions  
Walker City Income Tax Department  
PO Box 153  
Grand Rapids MI 49501-0153

**Appendix D—Donation of Overpayment**

<b>City Name</b>	<b>Donations Allowed</b>
Albion	City of Albion
Battle Creek	None
Big Rapids	1. Community Pool 2. Community Library
Flint	Indigent Water Fund
Grand Rapids	1. American flags for veterans graves 2. Grand Rapids Children's Fund 3. Grand Rapids Parks Fund
Grayling	None
Hamtramck	City of Hamtramck
Highland Park	None
Ionia (1)	1. Ionia Community Library 2. Ionia Theater 3. Youth Recreation
Jackson	Parks and Recreation Fund
Lansing (2)	1. Police Problem Solving 2. Hope Scholarship 3. Homeless Assistance
Lapeer	None
Muskegon	1. Muskegon Summer Celebration Fireworks 2. Veterans Memorial Park 3. Lakeshore Trail Improvements
Muskegon Heights	Street Improvements
Pontiac	City of Pontiac
Portland	None
Saginaw	Fireworks
Springfield	None
Walker	None
(1) Ionia: Taxpayer may designate the amount of their overpayment donated to each of the listed recipients. (2) Lansing: Taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.	

**2013 INSTRUCTIONS FOR FILING FORM CF-1120, COMMON CORPORATION  
INCOME TAX RETURN (MICHIGAN CITIES)**

Appendix E—Electronic Refunds and Payments

<b>City Name</b>	<b>Making ACH Electronic Refunds</b>	<b>Requires CF- 1120PV-EFT for Electronic Payments</b>	<b>Accepting ACH Electronic Payments</b>
Albion	YES	NO	NO
Battle Creek	YES	NO	NO
Big Rapids	NO	NO	NO
Flint	YES	NO	YES
Grand Rapids	YES	YES	YES
Grayling	NO	NO	NO
Hamtramck	NO	NO	NO
Highland Park	NO	NO	NO
Ionia	YES	NO	YES
Jackson	NO	NO	NO
Lansing	YES	NO	NO
Lapeer	YES	NO	YES
Muskegon	YES	NO	YES
Muskegon Heights	NO	NO	NO
Pontiac	YES	NO	YES
Portland	YES	NO	YES
Saginaw	YES	NO	YES
Springfield	YES	NO	YES
Walker	YES	NO	YES

**CORPORATION  
SCHEDULE RZ OF CF-1120  
CITY OF [CITY NAME] INCOME TAX**

TAX YEAR: \_\_\_\_\_

FOR COMPUTATION OF THE RENAISSANCE ZONE DEDUCTION  
FOR USE BY A CORPORATION LOCATED AND DOING BUSINESS IN A [CITY NAME] RENAISSANCE ZONE

1. Corporation name as shown on CF-1120	2. Federal Employer Identification Number		
3. Address of each location in a [City Name] Renaissance Zone			
4. Dates qualified to claim Renaissance Zone deduction this tax year :	Starting date	/ /	Ending date / /

<b>DISQUALIFICATION SECTION</b>			
<b>A CORPORATION IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:</b>			
Michigan Local 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 [CITY NAME] 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
5a. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average)	5a		(Column 2 divided by column 1)
5b. Gross rents paid on real property multiplied by 8	5b		
5c. Total property (Add lines 5a and 5b of columns 1 and 2)	5c		%
6. Total wages, salaries and other compensation	6		%
7. Total percentages (Add column 3 lines 5c and 6)		7	%
8. Renaissance Zone deduction percentage (Divide line 7 by 2)		8	%

RENAISSANCE ZONE DEDUCTION COMPUTATION	
9. Total income subject to tax from CF-1120, line 9	9
10. Renaissance Zone deduction base (Line 9 multiplied by line 8).	10
11. Renaissance Zone deduction (Multiply line 10 by the Deduction Allowance Factor) Deduction Allowance Factor: 100% for year's 1 through 12 of the Renaissance Zone; 75% for year 13 of the Renaissance Zone; 50% for year 14 of the Renaissance Zone; or 25% for year 15 of the Renaissance Zone. (2013 is the 17th year of most Renaissance Zones) Enter here and on CF-1120, line 10	11

**CORPORATION  
SCHEDULE TD OF CF-1120  
CITY OF [CITY NAME] INCOME TAX**

TAX YEAR: \_\_\_\_\_

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. Corporation name as shown on CF-1120	2. Federal Employer Identification Number -		
3. Address of each location in a [CITY NAME] Tool & Die Recovery Zone			
4. Dates qualified to claim Tool & Die Recovery Zone deduction this tax year Starting date	/	/	Ending date / /

<b>DISQUALIFICATION SECTION</b>			
<b>A CORPORATION IS NOT QUALIFIED TO CLAIM THE TOOL &amp; DIE RECOVERY ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:</b>			
Michigan Local 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 [CITY NAME] TOOL & DIE RECOVERY ZONE**

TO CLAIM A TOOL & DIE RECOVERY ZONE DEDUCTION A CORPORATION MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A [CITY NAME] TOOL & 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
5a. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average) 5a			(Column 2 divided by column 1)
5b. Gross rents paid on real property multiplied by 8 5b			
5c. Total property (Add lines 5a and 5b of columns 1 and 2) 5c			%
6. Total wages, salaries and other compensation 6			%
7. Total percentages (Add column 3 lines 5c and 6)		7	%
8. Recovery Zone deduction percentage (Divide line 7 by 2)		8	%

<b>RECOVERY ZONE DEDUCTION COMPUTATION</b>	
9. Total income subject to tax from CF-1120, line 9	9
10. Recovery Zone deduction (Line 9 multiplied by line 8). Enter here and on CF-1120, line 10	10

CF-7004

{CITY NAME}

2013 RET EXT  
2013 CRP PEX  
2013 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN  
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for:  Form CF-1041  Form CF-1065  Form CF-1120

Name of Taxpayer:

Taxpayer's FEIN:

File on or Before: 4/30/2014 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 {City Name}." DO NOT SEND CASH.
  - Write the corporation's FEIN, daytime phone number and "2013 CF-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: {Mailing address for city in Appendix C}

- 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 2013 city income tax return.
  - Line 2: Enter the total payments that you expect to report on your 2013 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: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

CF-7004

{CITY NAME}

Revised: 10/31/2013

Mail To: {Mailing address for city in Appendix C}

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN  
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

2013 RET EXT  
2013 CRP PEX  
2013 CRP CEX

NACTP #  This application is for:  Form CF-1041  Form CF-1065  Form CF-1120

EFIN #  The application is for calendar year 2013, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer			Taxpayer'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						
					1. Estimate of total tax liability for 2013			.00
					2. Total 2013 payments and credits			.00
					3. Balance due (Line 1 less line 2)			.00

CF-7004-EFT

{CITY NAME}

2013 RET EXT  
2013 CRP PEX  
2013 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN  
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for:  Form CF-1041  Form CF-1065  Form CF-1120

Name of Taxpayer

Taxpayer's FEIN:

File on or Before: 4/30/2014 or the last day of the fourth month after the end of the tax year or short tax year

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.

Address for Payment: {Mailing address for city in Appendix C}

- 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 2013 city income tax return.
  - Line 2: Enter the total payments that you expect to report on your 2013 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: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

CF-7004-EFT

{CITY NAME}

Revised: 10/31/2013

Mail To: {Mailing address for city in Appendix C}

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN  
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

2013 RET EXT  
2013 CRP PEX  
2013 CRP CEX

NACTP #  This application is for:  Form CF-1041  Form CF-1065  Form CF-1120

EFIN #  The application is for calendar year 2013, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

Name of taxpayer			Taxpayer's FEIN		Bank routing number		Type of account	Checking
Address (Number and street) Suite. no.					Bank account number			Savings
Address line 2 (P.O. Box address for mailing use only)								
City, town or post office		State	Zip code					
					1. Estimate of total tax liability for 2013		.00	
					2. Total 2013 payments and credits		.00	
					3. Balance due (Line 1 less line 2)		.00	

CF-1120PV

**{CITY NAME}**  
**CORPORATION INCOME TAX RETURN PAYMENT VOUCHER**

2013 CRP CTR

Name of Corporation:

Corporation's FEIN:

Due on or Before: 4/30/2014 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 {City Name}." Write the corporation's FEIN number, daytime phone number, and "2013 CF-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: {Mailing address for city in Appendix C}

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

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}**

Revised: 10/31/2013

CF-1120PV

Mail To: {Mailing address for city in Appendix C}

2013 CRP CTR

**CORPORATION INCOME TAX RETURN PAYMENT VOUCHER**

NACTP #

EFIN #

Name of corporation			Corporation's FEIN								
Address (Number and street)			Suite. no.								
Address line 2 (P.O. Box address for mailing use only)			{2D Barcode of scan line data}								
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		
									.00		

CF-1120PV-EFT

{CITY NAME}  
**CORPORATION INCOME TAX RETURN PAYMENT VOUCHER**

2013 CRP CTR

Name of Corporation  Bank Routing Number:

Corporation's FEIN:  Bank Account Number:

Due on or Before: 04/30/2014 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: {Mailing address for city in Appendix C}

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

{CITY NAME}

Revised: 10/31/2013

CF-1120PV

Mail To: {Mailing address for city in Appendix C}

2013 CRP CTR

**CORPORATION INCOME TAX RETURN PAYMENT VOUCHER**

NACTP #  EFIN #

Name of corporation		Corporation's FEIN	Bank routing number	Type of account	Checking
Address (Number and street) Suite. no.			Bank account number		Savings
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
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	
				.00	

CF-1120ES

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FIRST QUARTER**

2014 EST C1Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 4/30/2014 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 {City Name}." Write the corporation's FEIN number, daytime phone number, and "2014 CF-1120ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form CF-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: {Mailing address for city in Appendix C}

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

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}**

Revised: 10/31/2013

CF-1120ES

Mail To: {Mailing address for city in Appendix C}

2014 EST C1Q

**FIRST QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP #  EFIN #

**PAYMENT VOUCHER 1 Due Date:**

Name of corporation			Corporation's FEIN																				
Address (Number and street)						Suite. no.																	
Address line 2 (P.O. Box address for mailing use only)												{2D Barcode of scan line data}											
City, town or post office				State		Zip code																	
												Amount of estimated tax you are paying by check or money order						Round to nearest dollar					
												.00											

CF-1120ES

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**SECOND QUARTER**

2014 EST C2Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 6/30/2014 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 {City Name}." Write the corporation's FEIN number, daytime phone number, and "2014 CF-1120ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form CF-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: {Mailing address for city in Appendix C}

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

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}**

Revised: 10/31/2013

CF-1120ES

Mail To: {Mailing address for city in Appendix C}

2014 EST C2Q

**SECOND QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP #  EFIN #

**PAYMENT VOUCHER 2 Due Date:**

Name of corporation			Corporation's FEIN														
Address (Number and street)						Suite. no.											
Address line 2 (P.O. Box address for mailing use only)									{2D Barcode of scan line data}								
City, town or post office				State		Zip code											
									Amount of estimated tax you are paying by check or money order						Round to nearest dollar		
															.00		

CF-1120ES

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**THIRD QUARTER**

2014 EST C3Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 9/30/2014 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 {City Name}." Write the corporation's FEIN number, daytime phone number, and "2014 CF-1120ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form CF-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: {Mailing address for city in Appendix C}

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

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}**

Revised: 10/31/2013

CF-1120ES

Mail To: {Mailing address for city in Appendix C}

2014 EST C3Q

**THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP #  EFIN #

**PAYMENT VOUCHER 3 Due Date:**

Name of corporation			Corporation's FEIN								
Address (Number and street) Suite. no.											
Address line 2 (P.O. Box address for mailing use only)			(2D Barcode of scan line data)								
City, town or post office		State	Zip code								
			Amount of estimated tax you are paying by check or money order						Round to nearest dollar		
									.00		

CF-1120ES

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FOURTH QUARTER**

2014 EST C4Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 1/31/2015 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 {City Name}." Write the corporation's FEIN number, daytime phone number, and "2014 CF-1120ES" on your payment. DO NOT SEND CASH.
  - To pay by direct debit to your bank account, use form CF-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: {Mailing address for city in Appendix C}

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

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}**

Revised: 10/31/2013

CF-1120ES

Mail To: {Mailing address for city in Appendix C}

2014 EST C4Q

**FOURTH QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

NACTP #  EFIN #

**PAYMENT VOUCHER 4 Due Date:**

Name of corporation			Corporation's FEIN					
Address (Number and street)			Suite. no.					
Address line 2 (P.O. Box address for mailing use only)			{2D Barcode of scan line data}					
City, town or post office		State						
			Amount of estimated tax you are paying by check or money order				Round to nearest dollar	
							.00	

CF-1120ES-EFT

**{CITY NAME}  
CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER  
FIRST QUARTER**

**2014 EST C1Q**

Name of Corporation:  Bank Routing Number:

Corporation's FEIN:  Bank Account Number:

Due on or Before: 04/30/2014 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: {Mailing address for city in Appendix C}

Taxpayer Records: Amount Paid: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}** Revised: 10/31/2013  
Mail To: {Mailing address for city in Appendix C} **2014 EST C1Q**  
**CF-1120ES-EFT FIRST QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

<input type="text"/> NACTP #	<input type="text"/> EFIN #	<b>PAYMENT VOUCHER 1</b>		<b>Due Date:</b>	
Name of corporation		Corporation's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
				Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account	Round to nearest dollar .00

CF-1120ES-EFT

{CITY NAME}  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER  
SECOND QUARTER**

2014 EST C2Q

Name of Corporation:  Bank Routing Number:

Corporation's FEIN:  Bank Account Number:

Due on or Before: 06/30/2014 or the last day of the sixth 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: {Mailing address for city in Appendix C}

Taxpayer Records: Amount Paid: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

{CITY NAME} Revised: 10/31/2013

CF-1120ES-EFT Mail To: {Mailing address for city in Appendix C} 2014 EST C2Q

**SECOND QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

<input type="text"/> NACTP #	<input type="text"/> EFIN #	<b>PAYMENT VOUCHER 2</b>		<b>Due Date:</b>
Name of corporation		Corporation's FEIN	Bank routing number	Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode		
City, town or post office	State	Zip code		
			Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account	Round to nearest dollar .00

CF-1120ES-EFT

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**THIRD QUARTER**

**2014 EST C3Q**

Name of Corporation:  Bank Routing Number:

Corporation's FEIN:  Bank Account Number:

Due on or Before: 09/30/2014 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: {Mailing address for city in Appendix C}

Taxpayer Records: Amount Paid: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}** Revised: 10/31/2013

CF-1120ES-EFT Mail To: {Mailing address for city in Appendix C} **2014 EST C3Q**

**THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

<input type="text"/> NACTP #	<input type="text"/> EFIN #	<b>PAYMENT VOUCHER 3</b>		<b>Due Date:</b>	
Name of corporation		Corporation's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
				Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account	Round to nearest dollar <span style="float: right;">.00</span>

CF-1120ES-EFT

**{CITY NAME}**  
**CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**  
**FOURTH QUARTER**

2014 EST C4Q

Name of Corporation:  Bank Routing Number:

Corporation's FEIN:  Bank Account Number:

Due on or Before: 01/31/2015 or the last day of the 13th 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:** {Mailing address for city in Appendix C}

**Taxpayer Records:** Amount Paid: \_\_\_\_\_

Revised: 10/31/2013

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

V DETACH HERE V

**{CITY NAME}** Revised: 10/31/2013

CF-1120ES-EFT Mail To: {Mailing address for city in Appendix C} 2014 EST C4Q

**FOURTH QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER**

<input type="text"/> NACTP #	<input type="text"/> EFIN #	<b>PAYMENT VOUCHER 4</b>		<b>Due Date:</b>	
Name of corporation		Corporation's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
			Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account		Round to nearest dollar .00