

2014
FORM CF-1120
CORPORATE COMMON FORMS
AND SPECIFICATIONS PACKET
FINAL VERSION

OCTOBER 23, 2014

This document contains the final version of the forms and specifications authorized by the following Michigan cities levying a city income tax and accepting city income tax returns using the common form format pursuant to the Michigan Uniform City Income Tax Ordinance MCL 141.671(2): Albion, Battle Creek, Big Rapids, Flint, Grand Rapids, Grayling, Hamtramck, Highland Park, Hudson, Ionia, Jackson, Lansing, Lapeer, Muskegon, Muskegon Heights, Pontiac, Port Huron, Portland, Saginaw, Springfield and Walker.

See page 37 for a listing of the changes from the 2013 common form final version to this final version of the 2014 common form.

Submission of questions and paper return form approvals relative to the 2014 CF-1120 can be mailed to:

Julie Blok, Income Tax Administrator
City of Walker Income Tax Department
4243 Remembrance Rd NW
Walker, MI 49534

Submission of questions and electronic return form approvals relative to the 2014 CF-1120 can be emailed to:

Julie Blok, Income Tax Administrator
julie.blok@ci.walker.mi.us

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**2014 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 2014 Corporate Common Form Format

The twenty-one of the twenty-two Michigan cities imposing an income tax have agreed to accept the Corporate Common Form (CF-1120) for computer prepared corporate income tax return forms for tax year 2014. Detroit is the only city not accepting the Corporate Common Form (CF-1120).

Summary of Differences and Changes for Cities Using the Common Form

Other than the rollover of the dates to 2014, there are few changes to the forms, schedules and worksheets. A listing of the changes is attached as pages 37 and 38 of these instructions.

The Cities of Flint and Grand Rapids added three new schedules to be filed with returns for S corporations. These schedules are to be filed with Flint and Grand Rapids S corporation returns only. The schedules are: Schedule S1 – S Corporation Shareholder’s Information; Schedule S2 - S Corporation Shareholder’s Income and Tax Paid; and Schedule S3 - S Corporation Shareholder’s Share of Tax Paid to Another City. These schedules are found on pages 24, 25 and 26 of this packet.

Governance

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 2D Barcode for 2014 Corporation Payment Vouchers and 2015 Corporation Estimated Income Tax Payment Vouchers

- Appendix H. OCR Scan Line Specifications for Corporation Income Tax Payment Vouchers
- Appendix I. Specifications for 3 Character City Name Abbreviation for Cities Accepting Corporation Common Form Returns
- Appendix J. Tax ID Check Digit Specifications

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
P.O. Box 153
Grand Rapids, MI 49501-0153

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Julie Blok
Phone: (616) 791-6866
Fax: (616) 791-6808
E-mail: Julie.Blok@ci.walker.mi.us

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 (1120-A, 1120-H, etc.) 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.

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 and any supporting statements referenced in the return.

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

- CF-1120, page 1. This form is to be printed as laid out in the form packet.
- CF-1120, page 2. This form is to be printed as laid out in the form packet.
- 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 in Formation 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 in Formation 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.

Supporting Schedules

Form CF-1120, Schedule C is used to report adjustments to federal taxable income before apportionment of income. The schedules listed below are intended to be one method or example of supporting the adjustments reported on Schedule C, column 1, line 5 (Other Items Not Deductible) and/or on Schedule C, column 2, line 12 (Other Items Not Taxable, Adjustments and Other Allowable Deductions).

Form CF-1120, Schedule G is used to report adjustments after apportionment of income. The schedules listed below support Schedule G adjustments for a Net Operating Loss Deduction; a Capital Loss Carryover; and reporting Allocated Partnership Income (Loss).

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 are acceptable provided that all data is provided and each line item heading is printed at the start of each different line item schedule. See the page 23 of this packet for a printing of the supporting schedules listed below.

- | | |
|---------------------------------|--|
| ▪ Schedule C, Column 1, Line 5 | Other Items Not Deductible |
| ▪ Schedule C, Column 2, Line 12 | Other Items Not Taxable, Adjustments
and Other Allowable Deductions |
| ▪ Schedule G, Line 1 | Net Operating Loss Deduction |
| ▪ Schedule G, Line 2 | Capital Loss Carryover |
| ▪ Schedule G, Line 3 | Allocated Partnership Income |

Revised 10/21/2014

CORPORATION COMMON CITY INCOME TAX FORM, CF-1040

Revised: 08/22/2014

APPENDIX A

Exemption Amounts and Tax Rates for Tax Year 2014
for Cities Accepting Corporation Common Form returns

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	1/1/1967	2.00%
HUDSON	1/1/1971	1.00%
IONIA	1/1/1994	1.00%
JACKSON	1/1/1970	1.00%
LANSING	1/1/1968	1.00%
LAPEER	1/1/1967	1.00%
MUSKEGON	7/1/1993	1.00%
MUSKEGON HEIGHTS	1/1/1989	1.00%
PORT HURON	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%

Cities Not Accepting Corporation Common Form Returns

City Name	Effective Date	Tax Rate
DETROIT	1/1/1962	2.40%

CORPORATION COMMON CITY INCOME TAX FORM, CF-1040

Revised: 08/22/2014

APPENDIX B

Cities with Renaissance Zones or Tool and Die Recovery Zones

City Name	Renaissance Zones	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
HUDSON	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
PORT HURON	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 during the last three years the property is designated as a Renaissance Zone. The reduction factor is 25% in the second to last year, 50% in the next to last year and 75% in the last year of designation. No deduction is allowed after the last year of designation. Renaissance Zones designated as such starting 1/1/1997 have expired unless extended by the city.

Mailing Addresses for Mailing Returns to Cities Accepting the Corporation Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2014 Form CF-1120 Tax Due Returns	2014 Form CF-1120 Refund Returns	2014 Form CF-1120 Credit Forward Returns	2014 Form CF-1120 Information Returns	Prior Year Form CF-1120 Returns	Amended Form CF-1120 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1120PV Payment Vouchers
Albion	City of Albion Income Tax Division 112 W Cass St Albion MI 49224-0900	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Battle Creek	Battle Creek City Income Tax PO Box 1657 Battle Creek MI 49016-1657	XX	XX	XX	XX	XX	XX	XX	XX	XX
Big Rapids	City of Big Rapids Treasurer's Office 226 North Michigan Ave Big Rapids MI 49307	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Flint	City of Flint Income Tax Division PO Box 529 Eaton Rapids, MI 48827-0529	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Grand Rapids	Grand Rapids Income Tax Dept PO Box 109 Grand Rapids MI 49501-0109	XX	XX	XX	XX	XX	XX	XX	XX	XX
Grayling	City of Grayling Income Tax Division PO Box 549 Grayling MI 49738	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

Mailing Addresses for Mailing Returns to Cities Accepting the Corporation Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2014 Form CF-1120 Tax Due Returns	2014 Form CF-1120 Refund Returns	2014 Form CF-1120 Credit Forward Returns	2014 Form CF-1120 Information Returns	Prior Year Form CF-1120 Returns	Amended Form CF-1120 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1120PV Payment Vouchers
Hamtramck	City of Hamtramck Income Tax Division PO Box 209 Eaton Rapids MI 48827-0209	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Highland Park	City of Highland Park Income Tax Division PO Box 239 Eaton Rapids MI 48827-0239	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Hudson	City of Hudon Income Tax Division PO Box 231 Hudson MI 49247	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Ionia	City of Ionia Income Tax Division PO Box 512 Ionia MI 48846	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Jackson	City of Jackson Income Tax Division 161 W Michigan Ave Jackson MI 49201	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

Mailing Addresses for Mailing Returns to Cities Accepting the Corporation Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2014 Form CF-1120 Tax Due Returns	2014 Form CF-1120 Refund Returns	2014 Form CF-1120 Credit Forward Returns	2014 Form CF-1120 Information Returns	Prior Year Form CF-1120 Returns	Amended Form CF-1120 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1120PV Payment Vouchers
Lansing	City of Lansing Income Tax Dept PO Box 40752 Lansing MI 48901	XX						XX	XX	
	City of Lansing Income Tax Dept 124 W Michigan Ave Rm G-29 Lansing MI 48933		XX	XX	XX	XX	XX			XX
Lapeer	City of Lapeer Income Tax Division 576 Liberty Park Lapeer MI 48446-2189	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Muskegon	City of Muskegon Income Tax Dept PO Box 29 Muskegon MI 49443-0029	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Muskegon Heights	Muskegon Heights Income Tax Division 2724 Peck St Muskegon Heights MI 49444	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Pontiac	City of Pontiac Income Tax Division PO Box 530 Eaton Rapids MI 48827-0530	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

Mailing Addresses for Mailing Returns to Cities Accepting the Corporation Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2014 Form CF-1120 Tax Due Returns	2014 Form CF-1120 Refund Returns	2014 Form CF-1120 Credit Forward Returns	2014 Form CF-1120 Information Returns	Prior Year Form CF-1120 Returns	Amended Form CF-1120 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1120PV Payment Vouchers
Port Huron	City of Port Huron Income Tax Division 100 McMorran Blvd Port Huron MI 48060	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Portland	City of Portland Income Tax Dept 259 Kent St Portland MI 48875	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Saginaw	City of Saginaw Income Tax Office 1315 S Washington Ave Saginaw MI 48601	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Springfield	City of Springfield Income Tax Dept 601 Avenue A Springfield MI 49037-7774	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Walker	Walker City Income Tax Dept PO Box 153 Grand Rapids MI 49501-0153	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120

Revised: 10/23/2014

APPENDIX D

ACH Refund and Payment Guidelines

City Name	Cities Making ACH Electronic Refunds	Cities Allowing ACH Direct Debit				
		Tax Return Payments - 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
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	No	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
HUDSON	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

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.

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..."

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120

Revised: 9/18/13

APPENDIX E

Cities Allowing Check Box Power of Attorney

City Name	Allowing Check Box POA
ALBION	YES
BATTLE CREEK	YES
BIG RAPIDS	YES
FLINT	YES
GRAND RAPIDS	YES
GRAYLING	YES
HAMTRAMCK	YES
HIGHLAND PARK	YES
HUDSON	YES
IONIA	YES
JACKSON	YES
LANSING	YES
LAPEER	YES
MUSKEGON	YES
MUSKEGON HEIGHTS	YES
PONTIAC	YES
PORT HURON	YES
PORTLAND	YES
SAGINAW	YES
SPRINGFIELD	YES
WALKER	YES

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120
APPENDIX F

Revised 08/22/2014

Donation of Overpayment

City Name	Donations Allowed
ALBION	a. City of Albion
BATTLE CREEK	None
BIG RAPIDS (1)	a. Community Pool b. Community Library
FLINT	a. Indigent Water Fund
GRAND RAPIDS (1)	a. American Flags for Veterans Graves in Grand Rapids b. Grand Rapids Children's Fund
GRAYLING	None
HAMTRAMCK	a. City of Hamtramck
HIGHLAND PARK (1)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
HUDSON	None
IONIA (1)	a. Ionia Community Library b. Ionia Theater c. Youth Recreation
JACKSON	a. Parks and Recreation Fund
LANSING (1)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
LAPEER	None
MUSKEGON (1)	a. Muskegon Summer Celebration Fireworks b. Veterans Memorial Park c. Lakeshore Trail Improvements
MUSKEGON HEIGHTS	a. Street Improvements
PONTIAC	a. City of Pontiac
PORTHURON	
PORTLAND	None
SAGINAW	a. Fireworks
SPRINGFIELD	None
WALKER (2)	a. Comstock Park Education Foundation b. Grandville Education Foundation c. Kenowa Hills Education Foundation

(1) Big Rapids, Grand Rapids, Ionia, Lansing & Muskegon: A taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.

(2) Walker: A taxpayer may elect to donate their entire overpayment to one of the education foundations listed.

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120
APPENDIX G

Revised 10/14/2014

OCR Scan Line Specifications for Corporation Income Tax Payment Vouchers

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

CITY	SSN/FEIN (TAX ID)	SSN/FEIN INDICATOR	CHECK DIGIT *	TAX YEAR	TAX CODE PLUS TYPE	PAYMENT AMOUNT	PAYMENT DATE	ROUTING NUMBER	BANK ACCOUNT NUMBER	TYPE OF ACCOUNT
123	123456789	1	1	1234	123456	12,345,678.90	MMDDYYYY	123456789	1234567891234567	1

EXAMPLE

GRR	123456789	C	2	2014	CRPCTR	1234567890	04012015	123456789	1234567891234567	C
-----	-----------	---	---	------	--------	------------	----------	-----------	------------------	---

SSN/FEIN INDICATOR	
0	SSN OR ITIN
C	CORPORATION OR PARTNERSHIP FEIN
T	TRUST OR ESTATE FEIN

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

*** FOR CHECK DIGIT SPECIFICATIONS SEE APPENDIX N**

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	CRP	RETURN PAYMENT WITH A RETURN
CRP	CPV	RETURN PAYMENT VOUCHER WITHOUT RETURN
CRP	BIL	ASSESSMENT PAYMENT

THE SCAN LINE DATA STREAM MAY BE 10 OR 12 POINT "OCR A" FONT

ACTUAL DATA STREAM FOR AN ESTIMATED TAX PAYMENT USING FORM CF-1120ES

GRR123456789C22014ESTC1Q1234567890
GRR123456789C22014ESTC2Q

ACTUAL DATA STREAM AN EXTENSION PAYMENT USING FORM CF-7004

GRR123456789C22013CRPCEX1234567890

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1120PV

GRR123456789C22013CRPCPV1234567890

ACTUAL DATA STREAM FOR AN EFT ESTIMATED TAX PAYMENT USING FORM CF-1120ES-EFT

GRR123456789C22014ESTC3Q12345678900930201412345678912345678901234567C

ACTUAL DATA STREAM AN EFT EXTENSION PAYMENT USING FORM CF-7004-EFT

GRR123456789C22013CRPCEX12345678900430201412345678912345678901234567C

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1120PV-EFT

GRR123456789C22013CRPCPV12345678900430201412345678912345678901234567C

DATA STREAM CHARACTERS	
CHARACTER	EXPLANATION
1 THROUGH 3	3 CHARACTER CITY NAME (CN) ABBREVIATION FROM APPENDIX K
4 THROUGH 12	SSN/FEIN
13	SSN/FEIN INDICATOR
14	SSN/FEIN CHECK DIGIT
15 THROUGH 18	FOUR DIGIT TAX YEAR
15 THROUGH 24	SIX CHARACTER TAX CODE AND TAX TYPE (Three character Tax Code plus the three character Tax Type)
25 THROUGH 34	PAYMENT AMOUNT (Right justified; Zero filled on left; Last two digits are cents; No decimal point)
35 THROUGH 42	PAYMENT DATE
43 THROUGH 51	ROUTING NUMBER
52 THROUGH 68	BANK ACCOUNT NUMBER (Right justified; Zero filled on left)
69	BANK ACCOUNT TYPE

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120
APPENDIX H

Revised: 08/18/2014

Specifications for 2D Barcode for 2014 Corporation Payment Vouchers and 2015 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	BAR CODE SPECIFICATION VERSION	A	10		
4	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
5	NONE		CITY NAME CODE	A	3	ALB, BCK, BRR, FLT, GRR, GRA, HAM, HPK, HUD, ION, JAC, LNS, LPR, MKG, MHT, PNT, POR, PHN, SAG, SPR,WAL	See Appendix N for 3 character City Name Code specifications
6	CITPAY & RECEIPTS	TAXPAYER ID NUMBER	Tax ID (FEIN)	N	9	9 DIGIT NUMBER	Taxpayers federal employer identification number
7	CITPAY & RECEIPTS	NO RETURN FORM LINE	SSN OR FEIN INDICATOR	A	1	C	A "C" for a corporation FEIN
8			TAX ID CHECK DIGIT	N	1	NUMBERS 0 THROUGH 9	See Appendix J for Tax ID (SSN or FEIN) Check Digit specifications
9	CITPAY & RECEIPTS		TAX YEAR	N	4	YYYY	
10	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
11	CITPAY		TAX TYPE	A	3	PEX, PTR, BIL, P1Q, P2Q, P3Q OR P4Q	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
12	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
13	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
14	TAXPAYEREFT		BANK ROUTING NUMBER	N	9	9 DIGIT NUMBER OR BLANK	Bank routing number for bank account; or blank if not an EFT payment
15	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 zeroes or all blanks; or all blanks if not an EFT payment
16	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
17	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120

APPENDIX I

Revised: 08/18/2014

Specifications for 3 Character City Name Abbreviation for Cities Accepting Corporation
Common Form Returns

For use in Payment Voucher OCR Scan Line of Forms CF-7004, CF-7004-EFT,
CF-1120PV, CF-1120PV-EFT, CF-1120ES and CF-1120ES-EFT

City Name	3 Character City Name {CN} Abbreviation
ALBION	ALB
BATTLE CREEK	BCK
BIG RAPIDS	BRR
FLINT	FLT
GRAND RAPIDS	GRR
GRAYLING	GRA
HAMTRAMCK	HAM
HIGHLAND PARK	HPK
HUDSON	HUD
IONIA	ION
JACKSON	JAC
LANSING	LNS
LAPEER	LPR
MUSKEGON	MKG
MUSKEGON HEIGHTS	MHT
PONTIAC	PNT
PORTLAND	POR
PORT HURON	PHN
SAGINAW	SAG
SPRINGFIELD	SPR
WALKER	WAL

Specifications for 3 Character City Name Abbreviation for Cities Not Accepting Corporation
Common Form Returns

City Name	3 Character City Name {CN} Abbreviation
DETROIT	DET

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

CORPORATION COMMON CITY INCOME TAX FORM, CF-1120
APPENDIX J

Revised 07/28/2014

TAX ID CHECK DIGIT SPECIFICATIONS

CHARACTERS	DESCRIPTION	EXPLANATION
1 TO 9	9 DIGIT TAX ID	SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or FEIN (Federal Employer Identification Number)
10	TAX ID TYPE INDICATOR FOR AN SSN, ITIN OR FEIN	POSSIBLE CHARACTERS ARE 0, C, T & W. (0 = SSN OR ITIN, C = Corporation or Partnership FEIN, T = Estate or Trust FEIN & W = Employer Withholding Tax FEIN)
11	CHECK DIGIT	AS COMPUTED IN EXAMPLES BELOW

CHARACTER TRANSLATION SCHEME																					
INPUT VALUE	0	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	K
TRANSLATION VALUE	0	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	11
INPUT VALUE	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	-	#	\$	*	&	/
TRANSLATION VALUE	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	0	0	0	0	0	0

WEIGHTS: 3, 5, 7, 9 REPETED THROUGHOUT FOR NUMBER OF CHARACTERS

EXAMPLE OF CHECK DIGIT CALCULATION FOR SSN OR ITIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	0
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	0
SUM OF VALUE x WEIGHT	263									
MODULUS 10	263 / 10 = 26 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR TRUST FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	20
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	100
SUM OF VALUE x WEIGHT	363									
MODULUS 10	363 / 10 = 36 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR CORPORATION FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	3
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	15
SUM OF VALUE x WEIGHT	278									
MODULUS 10	278 / 10 = 27 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

EXAMPLE CHECK DIGIT CALCULATION FOR WITHHOLDING TAX FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	23
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	115
SUM OF VALUE x WEIGHT	378									
MODULUS 10	378 / 10 = 37 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

CF-1120

CITY OF [CITY NAME]
CORPORATION INCOME TAX RETURN

2014

For official use only

For fiscal year or other taxable period beginning [M][M]/[D][D] / 2014 and ending [M][M]/[D][D] / [Y][Y][Y][Y]

IDENTIFICATION AND INFORMATION

PLEASE TYPE OR PRINT	Name of Corporation	Federal Employer Identification Number	
	Number and Street	Where incorporated	Date incorporated
	Address 2	Principal business activity	
	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
 Is amended return based on a federal audit If yes, enter determination date

B. Name and Address of resident agent in Michigan

C. Is this a consolidated return? Yes No If yes, attached a statement listing the FEIN, name, address, type of entity and percentage of ownership of each included entity.
 Was a consolidated return filed with the IRS Yes No

D. Number of [City name] locations included in this return Number of locations everywhere
 List addresses of [City name] locations

E. During the period of this return, was your federal tax liability for any other tax year changed by an audit by the federal government or the filing of an amended federal return?
 Yes No If yes, attach an explanation if an amended [City name] return was not filed.

TAXABLE INCOME AND TAX COMPUTATION

1. Taxable income before net operating loss deduction and special deduction per U.S. Corporation Income Tax Return Form 1120, 1120-A or for Subchapter S corporations, taxable income per Form CF-1120, page 2, Schedule S. Attach a copy of federal Form 1120, 1120-A or 1120S, Schedule K and all schedules filed with the IRS.	1	.00
2. Enter items not deductible under [City name] Income Tax Ordinance (From page 2, Schedule C, column 1, line 6)	2	.00
3. Total (Add lines 1 and 2)	3	.00
4. Enter items not taxable under [City name] Income Tax Ordinance (From page 2, Schedule C, column 2, line 13)	4	.00
5. Total (Line 3 less line 4)	5	.00
6. Allocation percentage from page 2, Schedule D, line 5 (If all business was conducted in [City name], enter 100% and do not fill in Sch. D)	6	%
7. Total allocated income (Multiply line 5 by percentage on line 6)	7	.00
8. Adjustments (From page 2, Schedule G, line 4) (NOL carryover, capital loss carryover and/or allocated partnership income)	8	.00
9. Net income (Combine line 7 and line 8)	9	.00
10. Renaissance Zone and Tool and Die Recovery Zone Deduction (Attach Schedule RZ or Schedule TD)	10	.00
11. Total income subject to tax (Line 9 less line 10)	11	.00
12. CITY OF [City name] INCOME TAX (Multiply line 11 by [tax rate])	12	.00

TAX PAYMENTS

13. Tax paid (Total of credit forward, estimated tax payments, extension payment and tax paid by a partnership)	13	.00
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OVERPAYMENT OR BALANCE DUE

OVERPAYMENT	14. If payments (line 13) are larger than tax due (line 12), enter overpayment and complete lines 15 through 18	14	.00
CREDIT FORWARD	15. Overpayment from line 14 to be applied to 2015 estimated tax	15	.00
DONATION	16. Overpayment donation a. [Donation name 1]	16a	.00
	All or any portion of overpayment may be donated to any fund b. [Donation name 2]	16b	.00
	c. [Donation name 3]	16c	.00
REFUND	17. Overpayment refund. For direct deposit mark Refund box on line 18 and complete line 18 a, b & c.	17	.00
ELECTRONIC REFUND OR PAYMENT DATA	18. Mark one: <input type="checkbox"/> Refund - Direct Deposit <input type="checkbox"/> Pay tax due--Electronic funds withdrawal		
	a. Routing number <input type="text"/> b. Account number <input type="text"/> c. Account type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
BALANCE DUE	19. If the tax due (Line 12) is larger than tax payments (Line 13), enter balance due Enclose check or money order payable to the City of [City name]. To pay with an electronic funds withdrawal mark Pay tax due box on line 18 and complete line 18 a, b & c.	19	.00
DISCLOSURE	20. May the Income Tax Office discuss this return with the preparer shown below? (See Instructions)	Yes <input type="checkbox"/> No <input type="checkbox"/>	

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, 2015 or the last day of the fourth month after the close of your tax year.
See instructions for mailing address.

NACTP software number	
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2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

Name as shown on page 1	Federal Employer Identification Number	2014 Form CF-1120, page 2
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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)	.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

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 [City name] 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 name] income tax	7. Interest from U.S. obligations and from United States governmental units
2. [City name] 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]	9. Dividend gross up of foreign taxes
4. Reserved	10. Foreign tax deduction
5. Other (submit schedule)	11. Nontaxable portion of gain from sale or exchange of property acquired prior to [effective date]
	12. Other (submit schedule)
6. Total additions (Add lines 1 through 5; enter here and on page 1, line 2)	13. Total deductions (Add lines 7 through 12; enter here and on page 1, line 4)

SCHEDULE D – BUSINESS INCOME APPORTIONMENT

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)			%
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.			
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	

SCHEDULE G – ADJUSTMENTS AFTER APPORTIONMENT

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

Revised 10/21/2014

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

Corporation's name	Corporation's FEIN	2014 {CITY NAME} CF-1120
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Revised 10/21/2014

Schedule C, column 1, line 5 - Explanation of 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 - Description	Amount
1. Non-business loss under UDIPTA	
2. Expenses related to non-business income under UDIPTA	
3.	
4.	
5. Total other items not deductible (Enter here and on Schedule C, column 1, line 5)	

Schedule C, column 2, line 12 - Explanation of other items not taxable	
For use by corporations to report adjustments for items not taxable as provided in the City Income Tax Ordinance	
Other Items Not Deductible - Description	Amount
1. Non-business income under UDIPTA	
2. Wages taken as a credit for federal income tax purposes	
3. Partnership income included in corporation's income reported on page 1, line 1.	
4.	
5. Total other items not taxable (Enter here and on Schedule C, column 2, line 12)	

Schedule G, line 1 - 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.				
Tax Year of NOL	NOL Generated	Previously Utilized NOL	Remaining NOL	
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8. Total net operating loss available for current tax year (Add Lines 1 - 7, enter here and on Schedule 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 capital loss carryovers as negative amounts.				
Tax Year of Capital Loss	Capital loss Generated	Previously Utilized Capital Loss	Remaining Capital Loss	
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8. Total capital loss available for current tax year (Add Lines 1 - 7, enter here and on Schedule G, line 2)				

Schedule G, line 3 - Explanation Allocated Partnership Income/Loss			
A corporation that is a partner in a business activity taxed as partnership by {City Name} must report their allocated portion of the partnership's {City Name} taxable income (Loss).			
Name of Partnership	Partnership's Tax Identification Number	{City Name} Allocated Partnership Income (Loss)	
1.			
2.			
3.			
4.			
5.			
6.			
7. Total allocated partnership income/loss for current tax year (Add Lines 1 - 6, enter here and on Sch G, line 3)			

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

Name of corporation	Corporation's FEIN	2014 Form CF-1120, Schedule S1
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SCHEDULE S1 - S CORPORATION SHAREHOLDER'S INFORMATION (For Flint and Grand Rapids returns only) Revised 10/21/2014

S H A R E H O L D E R	COLUMN 1 NAME AND ADDRESS OF ALL SHAREHOLDERS	COLUMN 2 SHAREHOLDER'S TAX IDENTIFICATION NUMBER
	<p>Complete columns 1 and 2 for each shareholder. If a shareholder is an individual and a part-year resident, report the resident and nonresident portions on separate shareholder lines.</p> <p>If stock of the corporation is held by a nominee, guardian, custodian, or an agent, enter the name, address, and identifying 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.)</p>	
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

Name of corporation	Corporation's FEIN	2014 Form CF-1120, Schedule S2
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SCHEDULE S2 - S CORPORATION SHAREHOLDER'S INCOME AND TAX PAID (For Flint and Grand Rapids returns only) Revised 10/21/2014

S H A R E H O L D E R	COLUMN 1 SHAREHOLDER'S TAX IDENTIFICATION NUMBER	COLUMN 2 SHAREHOLDER'S NAME (Truncate to first 18 characters)	COLUMN 3 SHAREHOLDER'S ENTITY CLASSIFICATION (I = INDIVIDUAL, E = ESTATE, EO = EXEMPT ORGANIZATION, ESBT = ELECTING SMALL BUSINESS TRUST, T = TRUST	COLUMN 4 ENTER RESIDENCE STATUS OF INDIVIDUAL SHAREHOLDERS (R = RESIDENT, N = NON-RESIDENT, PR = PART-YEAR, RESIDENT PORTION, PN = PART-YEAR, NONRESIDENT PORTION).	COLUMN 5 ENTER EACH SHAREHOLDER'S OWNERSHIP PERCENTAGE	COLUMN 6 SHAREHOLDER'S SHARE OF PASS THROUGH S-CORPORATION FEDERAL INCOME (Column 5 times Form GR-1120, line 1)	COLUMN 7 SHAREHOLDER'S SHARE OF S-CORPORATION {CITY NAME} TAXABLE INCOME (Column 5 times Form GR-1120, line 11)	COLUMN 8 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO CITY (Enter city's name and corp. tax rate; Column 7 times the city's tax rate)
								{City Name}
								{Tax rate}
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

2014 CF-1120 CORPORATION COMMON FORM (FINAL VERSION)

Name of corporation	Corporation's FEIN	2014 Form CF-1120, Schedule S3
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SCHEDULE S3 - S CORPORATION SHAREHOLDER'S SHARE OF TAX PAID TO ANOTHER CITY (For Flint and Grand Rapids returns only) Revised 10/21/2014

S H A R E H O L D E R	COLUMN 1 SHAREHOLDER'S TAX IDENTIFICATION NUMBER	COLUMN 2 SHAREHOLDER'S NAME (Truncate to first 18 characters)	COLUMN 3 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	COLUMN 4 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	COLUMN 5 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	COLUMN 6 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	COLUMN 7 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	COLUMN 8 SHAREHOLDER'S SHARE OF INCOME TAX PAID BY THE S-CORPORATION TO ANOTHER MICHIGAN CITY (Enter other city's name and their corporation tax rate)	
			Enter other city's name here >>>						
			Enter other city's tax rate here >>>						
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									

**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 / /

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

Revised 9/18/13

**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 / /

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

RECOVERY ZONE DEDUCTION COMPUTATION	
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

Revised 11/3/2010

CF-7004

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 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: 4/30/2015 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 "2014 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 2014 city income tax return.
 - Line 2: Enter the total payments that you expect to report on your 2014 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: 07/28/2014

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

V DETACH HERE V

CF-7004

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 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

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP # <input type="text"/>		The application is for calendar year 2014, or tax year beginning _____, 20_____, and ending _____, 20_____	
EFIN # <input type="text"/>			
Name of taxpayer		Taxpayer's FEIN	
Address (Number and street) Suite. no.			
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode	
City, town or post office	State	Zip code	
1. Estimate of total tax liability for 2014		.00	
2. Total 2014 payments and credits		.00	
3. Balance due (Line 1 less line 2)			.00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-7004-EFT

{CITY NAME}

2014 RET EXT

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

2014 CRP PEX

2014 CRP CEX

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

Name of Taxpayer:
 Taxpayer's FEIN:

File on or Before: 4/30/2015 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 2014 city income tax return.
 - Line 2: Enter the total payments that you expect to report on your 2014 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: 07/28/2014

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

V DETACH HERE V

CF-7004-EFT

{CITY NAME}

2014 RET EXT

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

2014 CRP PEX

2014 CRP CEX

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

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #				
EFIN #			The application is for calendar year 2014, or tax year beginning _____, 20____, and ending _____, 20____	
Name of taxpayer		Taxpayer's FEIN	Bank routing number	
Address (Number and street) Suite. no.			Bank account number	Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode		
City, town or post office	State	Zip code		
1. Estimate of total tax liability for 2014		.00		
2. Total 2014 payments and credits		.00	3. Balance due (Line 1 less line 2)	.00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120PV

{CITY NAME}
CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2014 CRP CTR

Name of Corporation:

Corporation's FEIN:

Due on or Before: 4/30/2015 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 "2014 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: 08/13/2014

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

V DETACH HERE V

CF-1120PV

{CITY NAME}
CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

2014 CRP CTR

Revised: 08/13/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

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)			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	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120PV-EFT

{CITY NAME}

2014 CRP CTR

CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

Name of Corporation Bank Routing Number:

Corporation's FEIN: Bank Account Number:

Due on or Before: 04/30/2015 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: 08/27/2014

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

V DETACH HERE V

CF-1120PV-EFT

{CITY NAME}

2014 CRP CTR

CORPORATION INCOME TAX RETURN PAYMENT VOUCHER

Revised: 08/27/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

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 authorize the city to withdraw directly from your bank account	Round to nearest dollar	.00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120ES

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

2015 EST C1Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 4/30/2015 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 "2015 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: 08/13/2014

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

V DETACH HERE V

CF-1120ES

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

2015 EST C1Q

Revised: 08/13/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

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)			Payment voucher 2D barcode							
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

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120ES

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

2015 EST C3Q

Name of Corporation:

Corporation's FEIN:

Due on or Before: 9/30/2015 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 "2015 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: 08/13/2014

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

V DETACH HERE V

CF-1120ES

{CITY NAME}

2015 EST C3Q

THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 08/13/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

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)					Payment voucher 2D barcode	
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	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120ES-EFT

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

2015 EST C2Q

Name of Corporation: Bank Routing Number:

Corporation's FEIN: Bank Account Number:

Due on or Before: 06/30/2015 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: 08/27/2014

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

V DETACH HERE V

CF-1120ES-EFT

{CITY NAME}

2015 EST C2Q

SECOND QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 08/27/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 2 Due Date:

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 tax, interest and penalty you authorize the city to withdraw directly from your bank account	Round to nearest dollar .00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120ES-EFT

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

2015 EST C3Q

Name of Corporation: Bank Routing Number:

Corporation's FEIN: Bank Account Number:

Due on or Before: 09/30/2015 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: 08/27/2014

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

V DETACH HERE V

CF-1120ES-EFT

{CITY NAME}

2015 EST C3Q

THIRD QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 08/27/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 3 Due Date:

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 tax, interest and penalty you authorize the city to withdraw directly from your bank account	Round to nearest dollar .00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1120ES-EFT

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

2015 EST C4Q

Name of Corporation: Bank Routing Number:

Corporation's FEIN: Bank Account Number:

Due on or Before: 01/31/2016 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: 08/27/2014

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

V DETACH HERE V

CF-1120ES-EFT

{CITY NAME}

2015 EST C4Q

FOURTH QUARTER CORPORATION ESTIMATED INCOME TAX PAYMENT VOUCHER

Revised: 08/27/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #
EFIN #

PAYMENT VOUCHER 4 Due Date:

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 tax, interest and penalty you authorize the city to withdraw directly from your bank account	Round to nearest dollar .00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

**2014 Form CF-1120
Corporation Common Form
Updates and Corrections to
Appendices, Forms, Schedules and Worksheets**

10/23/2014 - Revisions were made to the following appendix:

1. Appendix D, ACH Refund and Payment Guidelines. In the column heading for Cities Allowing ACH Direct Debit corrected the form number for Extension Payments to Form CF-7004-EFT from Form CF-4868-EFT.

10/14/2014 - Revisions were made to the following appendix:

1. Appendix G – OCR Scan Line Specifications for Corporation Income Tax Payment Vouchers. Revisions were made to remove all spaces from scan line and to allow scan line to be size 10 or 12 “OCR A” font.

10/27/2014 – Revisions were made to the following forms:

1. Forms CF-1120PV-EFT, CF-1120ES-EFT (all 4 quarters). Corrected the verbiage for the dollar amount box to read, “Amount of tax, interest and penalty you authorize the city to withdraw directly from your bank account.”

08/22/2014 - Revisions were made to the following appendices:

1. Appendix A - Exemption Amounts and Tax Rates for Tax Year 2014. Revisions were made to add the cities of Hudson and Port Huron who have elected to accept the Form CF-1120 Corporation Common Form.
2. Appendix B - Cities with Renaissance Zones or Tool and Die Recovery Zones. Revisions were made to add the cities of Hudson and Port Huron.
3. Appendix E - Cities Allowing Check Box Power of Attorney. Revisions were made to add the cities of Hudson and Port Huron.
4. Appendix F - Donation of Overpayment. Revisions were made to correct donations allowed by Highland Park and to add the cities of Hudson and Port Huron.

08/18/2014 - Revisions were made to the following forms and appendices:

1. Appendix C, Mailing Addresses. Revisions were made to add addresses for the cities of Hudson and Port Huron.
2. Appendix D, ACH Refund and Payment Guidelines. Updated appendix for the Cities of Hudson and Port Huron.
3. Appendix H, 2D Barcode Specifications for 2014 Common Form Payment Vouchers and 2015 Estimated Tax Payment Vouchers. Revised to add a 3 character city name abbreviation for Hudson and Port Huron and updated reference to Appendix J in the Explanation Column on Line 8.
4. Appendix I, Specifications for 3 Character City Name Abbreviations. Added abbreviations for Hudson and Port Huron.

5. Forms CF-7004, CF-7004-EFT, CF-1120PV, CF-1120PV-EFT, CF-1120ES and CF-1120ES-EFT (all quarters). Revised lower portion of all payment vouchers to remove "PARTNERSHIP" and insert "CORPORATION" in header. Removed shading over fields containing Bank routing number, Bank account number, Account type and Elective withdrawal date on EFT vouchers.

08/13/2014 - Revisions were made to the following forms and appendices:

1. Appendix C, Mailing Addresses. Revisions were made to addressing for the cities of Flint, Hamtramck and Highland Park.
2. Appendix D, ACH Refund and Payment Guidelines. Under "Cities Allowing ACH Direct Debit Payments," column for "Tax Return Payments – Form CF-1120," change Grand Rapids to "Yes" from "No."
3. Appendix G, OCR Scan Line Specifications. Revised to add: a three character city name abbreviation at the front of the scan line; a blank space after the city name abbreviation; add a tax ID type character and a tax ID check digit behind the Tax ID.
4. Appendix H, 2D Barcode Specifications for 2014 Common Form Payment Vouchers and 2015 Estimated Tax Payment Vouchers. Revised to adding a 3 character city name abbreviation as field 1 and renumbering the remaining fields.
5. Appendix I, Specifications for 3 Character City Name Abbreviations. Added new appendix.
6. Appendix J, Tax ID Check Digit Specifications. Added this new appendix.
7. Forms CF-7004, CF-7004-EFT, CF-1120PV, CF-1120PV-EFT, CF-1120ES and CF-1120ES-EFT (all quarters). Revised the top portion of all payment vouchers to accommodate mailing addresses for the various cities.

07/28/2014 – A new appendix J was added.