Notice To All Employers
Filing Big Rapids Withholding:

In an effort to ensure we are providing the highest level of customer service to our taxpayers, The City of Big Rapids is requesting your assistance.

We ask that you mail all withholding certificates (along with payments) to the following address:

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

Remittance must be made payable to: **City of Big Rapids**

If you are unsure what to do or if you do not understand these instructions please call **(231)592-4003** for clarification.

By partnering together, we can ensure that all filings are accurate while being received and processed in a timely manner.

Thank you for your assistance in this matter.

Sincerely,

Big Rapids Income Tax Office

City of Big Rapids

CITY OF BIG RAPIDS
INCOME TAX OFFICE

YEAR 2026 INCOME TAX WITHHOLDING INSTRUCTIONS

A monthly deposit is required for the first and/or second month of a quarter when the amount withheld during the month exceeds $100.00. If not complied with, the withholdings will be subject to interest and penalty.

EXEMPTIONS

Exemptions of $600.00 per year are allowed for the employee for himself, his spouse, and each of his dependents. Dependents and all deductions are those allowed by the Internal Revenue Service.

The withholding may be determined by a direct percentage. For residents 1%, for non-residents working inside the city limits 1/2%. The following amounts may be used per exemptions.

Weekly	$11.54
Bi-Weekly	$23.08
Semi-Monthly	$25.00
Monthly	$50.00
Per Diem	$1.65

FOR EXAMPLE:

Gross Weekly Pay	$500.00
2 Exemptions	$23.08
	$476.92
Residents (1%)	$4.77
Non-residents (1/2%)	$2.38

PREPARING W-2 FORMS – *IF BOX 20 OF THE W-2 FORM IS LEFT BLANK OR DOES NOT CLEARLY IDENTIFY THE LOCALITY AS* ***BIG RAPIDS*** *OR* ***BRR****, YOUR EMPLOYEES WILL EXPERIENCE A DELAY IN THE PROCESSING OF THEIR RETURNS.*

CLEARLY IDENTIFYING THE LOCALITY IN BOX 20 OF THE W-2 FORM AS ***BIG RAPIDS*** *OR* ***BRR*** *WILL HELP AVOID CONFUSION WITH OTHER MICHIGAN CITIES THAT HAVE AN INCOME TAX.*

WHO IS REQIRED TO WITHHOLD?

Every employer who:

1. Has a location in the City of Big Rapids, or
2. Is doing business in the City of Big Rapids.

WITHHOLDING RATES:

Use **1% (.01)** for residents of the City of Big Rapids working anywhere.
Use **1/2% (.005)** for non-residents of the City of Big Rapids working within Big Rapids city limits.

CITY OF BIG RAPIDS
INCOME TAX OFFICE

INSTRUCTIONS FOR FORM BR-941, EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD, AND FORM BR-941, EMPLOYER'S QUARTERLY RETURN OF INCOME TAX WITHHELD.

A. MONTHLY DEPOSITS AND QUARTERLY RETURNS

1. Enter the Identification Number in Box 1 in addition to entering the Taxpayer name and mailing address in the space provided below Box 1 of the BR-941.
2. Monthly deposits of Big Rapids income tax withheld are required for each month in which the amount withheld exceeds $100.00. Monthly deposits are made using Form BR-941. Remittance in full payable to the CITY OF BIG RAPIDS is required. Monthly deposits are due on the last day of the month following the month withheld. Example: The monthly deposit, Form BR-941, for May is due June 30.
3. Quarterly returns of Big Rapids income tax withheld are filed using Form BR-941. Remittance payable to the CITY OF BIG RAPIDS is required. Quarterly returns and payments are due on the last day of the month following the end of the quarter. The quarterly return, Form BR-941, for the first quarter is due April 30.
4. Mail monthly/quarterly deposits with Form BR-941, to **City of Big Rapids, Income Tax Office, 226 North Michigan Avenue, Big Rapids, MI, 49307.**
5. A monthly deposit is not required if less than $100 is withheld during a month.
6. A quarterly return, Form BR-941, is required even though no tax was withheld during a quarter. Under such circumstances, a quarterly return, form BR-941, must be filed showing zero tax withheld.
7. If the payment of wages has been temporarily discontinued for any reason, such as the seasonal nature of the business, the employer must continue to file returns.

B. INITIAL RETURNS

1. Employer Registration forms are available on the City of Big Rapids website (www.cityofbr.org). An Employer Registration form must be filled out and submitted with or before the initial withholding tax payment and Form BR-941 are submitted.
2. If a business is sold or transferred at any point during a reporting period, both the old and new employer must file returns for the period. Neither employer should report tax withheld by the other, both employers should use their own FEIN numbers. Also see instructions for Final Returns.

C. FINAL RETURNS – NOTICE OF CHANGE OR DISCONTINUANCE

1. If no wages are to be paid in the future, complete and file a Notice of Change or Discontinuance.
2. If the business has been sold or transferred, provide the name of the new owner(s), the date transferred and their FEIN. Also, provide the name, address and telephone number of the person who will have custody of the books and records of the discontinued business.
3. When discontinuing a business, the Employer's Annual Reconciliation of Income Tax Withheld, Form BRW-3, and a W-2 form for each employee must be filed. These forms are due by the end of the month following the end of the quarter of discontinuance.
4. It is being requested that you attach a copy of your CD if available of your W-2's. (See the BRW-3 Form for instructions on filing CD). Make sure you include box 18, 19, and 20 of W-2's on the CD.

D. ALL EMPLOYERS

1. Printed Big Rapids forms should be used in filing returns. If you do not have forms for filing please visit the City of Big Rapids website at (www.cityofbr.org) and download the necessary form(s).
2. Verify the name, address, and FEIN on the monthly/quarterly deposit, form BR-941, are correct before submitting. If there are any changes, the necessary corrections should be made on the form, and a Notice of Change or Discontinuance should be completed and filed.
3. Form BR-941 provides a space for adjustments to correct mistakes made on prior returns from the current calendar year. When an adjustment is reported it must be accompanied by a statement explaining the adjustment. DO NOT TAKE CREDIT FOR A PRIOR YEAR'S OVERPAYMENT.
4. Calculate and remit penalty and interest on all delinquent tax payments and delinquent returns.

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 1M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	JANUARY 2026	2/28/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 2M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	FEBRUARY 2026	3/31/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 3M or 1Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE
	MARCH OR 1ST QUARTER 2026	4/30/2026

TAXPAYER NAME & MAILING ADDRESS

TAX REMITTED	
January	
February	
March	
Adjustments	
TOTAL	

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

❑ If final return, check here and complete Notice of Change or Discontinuance in return booklet.

PAY TO: CITY OF BIG RAPIDS
MAIL TO: Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 4M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	APRIL 2026	5/31/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 5M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	MAY 2026	6/30/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER TELEPHONE NUMBER

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 **BIG RAPIDS INCOME TAX OFFICE** **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 6M or 2Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE
	JUNE OR 2ND QUARTER 2026	7/31/2026

TAXPAYER NAME & MAILING ADDRESS

SIGNATURE TITLE DATE

PRINTED NAME OF SIGNER

TELEPHONE NUMBER

☐ If final return, check here and complete Notice of Change or Discontinuance in return booklet.

TAX REMITTED

April	
May	
June	
Adjustments	
TOTAL	

PAY TO: CITY OF BIG RAPIDS
MAIL TO: Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 | **BIG RAPIDS INCOME TAX OFFICE** | **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 7M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	JULY 2026	8/31/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 | **BIG RAPIDS INCOME TAX OFFICE** | **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 8M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	AUGUST 2026	9/30/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941 | **BIG RAPIDS INCOME TAX OFFICE** | **BR-941**

EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

2026 941 9M or 3Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE
	SEPTEMBER OR 3RD QUARTER 2026	10/31/2026

TAXPAYER NAME & MAILING ADDRESS

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____

TELEPHONE NUMBER _____

❑ If final return, check here and complete Notice of Change or Discontinuance in return booklet.

TAX REMITTED

July	
August	
September	
Adjustments	
TOTAL	

PAY TO: CITY OF BIG RAPIDS
MAIL TO: Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941

BIG RAPIDS INCOME TAX OFFICE
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

BR-941

2026 941 10M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	OCTOBER 2026	11/30/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941

BIG RAPIDS INCOME TAX OFFICE
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

BR-941

2026 941 11M

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE	4. WITHHOLDING TAX DEPOSIT
	NOVEMBER 2026	12/31/2026	

TAXPAYER NAME & MAILING ADDRESS

MONTHLY DEPOSIT OF INCOME TAX IS REQUIRED IF TAX WITHHELD IN FIRST OR SECOND MONTH OF A QUARTER EXCEEDS $100.

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____ TELEPHONE NUMBER _____

MAKE REMITTANCE PAYABLE TO:
CITY OF BIG RAPIDS

MAIL THIS FORM AND PAYMENT TO:
Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307

BR-941

BIG RAPIDS INCOME TAX OFFICE
EMPLOYER'S MONTHLY DEPOSIT OF INCOME TAX WITHHELD

BR-941

2026 941 12M or 4Q

1. IDENTIFICATION NUMBER	2. DEPOSIT PERIOD	3. DUE ON OR BEFORE
	DECEMBER OR 4TH QUARTER 2026	1/31/2027

TAXPAYER NAME & MAILING ADDRESS

SIGNATURE _____ TITLE _____ DATE _____

PRINTED NAME OF SIGNER _____

TELEPHONE NUMBER _____

☐ If final return, check here and complete Notice of Change or Discontinuance in return booklet.

TAX REMITTED

October	
November	
December	
Adjustments	
TOTAL	

PAY TO: CITY OF BIG RAPIDS
MAIL TO: Income Tax Department
226 N Michigan Ave
Big Rapids, MI 49307