2023

CITY OF BIG RAPIDS

2023

CORPORATION INCOME TAX RETURN

FORM 1120

FOR: **CORPORATIONS** DOING BUSINESS IN BIG RAPIDS, MICHIGAN

FILING INSTRUCTIONS

FILING DATE: Calendar year taxpayers must file by April 30. Fiscal year taxpayers 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.

TAX RATE: 1.0% (0.01)

REMITTANCE: The tax due, if one dollar (\$1.00) or more, must be paid when filing the return. <u>Make remittance</u> payable to:

CITY OF BIG RAPIDS

MAILING ADDRESS: Mail your return and remittance to:

CITY OF BIG RAPIDS INCOME TAX DEPARTMENT 226 N MICHIGAN AVE BIG RAPIDS, MI 49307

CORPORATIONS REQUIRED TO FILE

Every corporation doing business in the City, whether or not it has an office or place of business in the city, and whether or not it has net profits, is required to file a City of Big Rapids Corporation Income Tax Return.

Corporations cannot elect to file and be taxed as partnerships. Subchapter S corporations are treated as C corporations. (Likewise, partnerships cannot elect to file and be taxed as corporations.)

Non-profit corporations which have applied for and received approval for exemptions from the Federal Income tax shall not be required to file a Big Rapids return provided they submit approval from the Internal Revenue Service. Such exemption for the City's filing requirement will continue in effect as long as their Federal exemption is in effect.

The Ordinance also specifically exempts financial institutions from taxation. "Financial institutions" include state and national banks, trust companies, insurance companies, building and loan and savings and loan associations, and credit unions (charted by either the state or federal government).

EXTENSIONS

Upon filing the form APPLICATION FOR EXTENSION OF TIME TO FILE CITY OF BIG RAPIDS INCOME TAX RETURN (available on the City's website) on or before the 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.

EXTENSIONS(continued)

When an extension form is filed with the appropriate payment, it may be assumed that the extension is automatically granted unless otherwise noted. When the return is filed, a copy of the application for extension must be attached. If the return is filed after the extended due date, penalty and interest will apply from the original due date.

FORM TO BE USED

The Corporate Summary Return shall be attached to a copy of the federal Form 1120, 1120-A or 1120-S, Schedule K and all schedules filed with the IRS.

LOSSES

Net operating loss carry-over and/or net capital loss carry-over applicable to Big Rapids operating losses and net capital losses sustained by a corporation may be carried forward twenty years. There is no provision for carrying back losses to prior tax years. No deductions will be allowed for net operating losses and net capital losses sustained prior to January 1, 1970. Capital losses and capital loss carry-overs are deductible only to the extent of capital gains.

Losses are to be allocated to Big Rapids at the percentage of business conducted in Big Rapids in the year in which the loss was If all business was not conducted in Big sustained. Rapids in the year in which the loss was sustained. use the business allocation percentage formula to arrive at the deductible portion of the loss. If you do not conduct 100% of your business Rapids, in Big schedule showing attach а your computation for the amount reported on this line.

PLEASE NOTE

Corporations are not permitted to file as so-called "tax option" corporations. Every corporation subject to the city tax must file a return and pay the tax, regardless of any option available to it under Section 1371-1377 of the Federal Internal Revenue Code.

The taxable income or net operating loss of a corporation shall not be prorated to the shareholders and reported on their individual returns.

Subchapter S Corporation distributions are taxable to the individual who received the distribution. For this reason copies of all K-1's must be attached to this return.

Attach Federal Form 1120, 1120A, or 1120S CityofBigRapids Income Tax Summary Return For Corporations 2023

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	Write v	our FEIN on remittance and make payable to: CITY OF BIG RAPI	DS				
				VE. BIG RA	APIDS. MI 49307		

CITY OF BIG RAPIDS BUSINESS ALLOCATION FORMULA

		Located Everywhere A.	Located in Big Rapids B.	Percentage (B divided by A)
1.	Average net book value of real and tangible personal property			-
	a. Gross rent paid for real property only, multiplied by 8			-
	b. Total (Add Lines 1 and 1a)			
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 for Lines 1b, 2, and 3 which you entered in the last column			
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.

Penalty and Interest

Line 14	Α.	Interest0001164 per day	<u>A.</u>
	B.	Penalty – 1% of the amount of the unpaid tax for each month or a fraction thereof not to exceed a total penalty of 25% of the unpaid tax	
			<u>B.</u>
	C.	Total penalty and interest, minimum of \$2.00. Enter on Line 14	С.