

For fiscal year or other taxable period beginning MM / DD / 2018 and ending MM / DD / YYYY

IDENTIFICATION AND INFORMATION

Form section for identification and information including fields for name, address, federal ID number, and incorporation date.

TAXABLE INCOME AND TAX COMPUTATION

Table with 13 rows for taxable income and tax computation, including columns for line number, description, and amount.

TAX PAYMENTS AND CREDITS

Table with 4 rows for tax payments and credits, including fields for credit forward, estimated payments, and extension payment.

BALANCE DUE OR OVERPAYMENT

Table with 4 rows for balance due or overpayment, including fields for balance due, overpayment, credit forward, and refund.

Form section for electronic refund or payment data, including fields for routing number, account number, and account type.

Form section for disclosure, including a field for whether the tax office can discuss the return.

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.

Form section for preparer information, including fields for date signed, signature, firm name, address, and phone number.

Return is due April 30, 2018 or the last day of the fourth month after the close of tax year.

23. NACTP software number

Mail to: City of Benton Harbor PO BOX 597, Benton Harbor MI 49023

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)	1.	.00
2. Income (loss) per Schedule K, federal 1120S, lines 2 through 10	2.	.00
3. Total income (loss) (Add lines 1 and 2)	3.	.00
4. Deductions per Schedule K, federal 1120S	4.	.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)	5.	.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 BEN 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 income tax (do not include nonbusiness expenses reported on line 5b.)	.00	7. Interest from U.S. obligations and from United States governmental units	.00
2. BEN 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 of ordinance	.00	9. Dividend gross up of foreign taxes	.00
4. Reserved	.00	10. Foreign tax deduction	.00
5. Other (Identify & list amount or submit sch.)		11. Nontaxable portion of gain from sale or exchange of property acquired prior to effective date of ordinance	.00
a. Partnership loss included in corporation's income reported on page 1, line 1	.00	12. Other (Identify & list amount or submit schedule)	
b.	.00	a. Partnership income included in corporation's income reported on page 1, line 1	.00
c.	.00	b. Wages taken as a credit for IRS tax purposes	.00
6. Total additions (Add lines 1 through 5d; enter here and on page 1, line 2)	.00	c.	.00
		13. Total deductions (Add lines 7 through 12d; enter here and on page 1, line 4)	.00

SCHEDULE D – BUSINESS INCOME APPORTIONMENT			
	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	1a.		
b. Gross annual rent paid for real property only, multiplied by 8	1b.		
c. Totals (Add lines 1a and 1b)	1c.		%
2. Total wages, salaries, commissions and other compensation of all employees	2.		%
3. Gross receipts from sales made or services rendered	3.		%
4. Total percentages (Add the three percentages computed in column 3, lines 1c, 2 and 3)		4.	%
5. Business apportionment percentage (Line 4 divided by number of factors, see instruction below; enter here and on page 1, line 6)		5.	%
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.			
6. 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:			
6a. Numerator		6c. Percentage (Divide line 6a by 6b; enter here and on pg. 1, ln. 6)	%
6b. Denominator		6d. Date of Administrator's approval letter	

SCHEDULE G – SUMMARY OF ADJUSTMENTS AFTER APPORTIONMENT		
1. Allocated partnership income (Enter income as a positive and losses as a negative) (From Schedule G, line 1, Explanation, column 4, line 11)	1.	.00
2. Allocated capital loss carryover (Enter as a negative amount) (From Schedule G, line 2, Explanation, column 5, line 11)	2.	.00
3. Allocated net operating loss deduction (Enter as a negative amount) (From Schedule G, line 3, Explanation, column 5, line 11)	3.	.00
4. Total adjustments (Add lines 1 through 4; enter here and on page 1, line 10)	4.	.00

EXPLANATION FOR SCHEDULE G – ADJUSTMENTS AFTER APPORTIONMENT

Schedule G, line 1, Explanation - Allocated Partnership Income/Loss

A corporation that is a partner in a business activity taxed as partnership by the city must report their allocated portion of the partnership's current year city taxable income or loss.

	Column 1 Name of Partnership	Column 2 Partnership's Tax Identification Number	Column 3 City Allocated Partnership Income or Loss	Column 4 Total
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.	Total allocated partnership income/loss (Add Lines 1-10, enter here and on pg. 2, Sch 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 current year capital loss carryovers as negative amounts.

	Column 1 Tax Year of Capital Loss	Column 2 Capital Loss Carryover Generated	Column 3 Previously Utilized Capital Loss Carryover	Column 4 Remaining Capital Loss Carryover	Column 5 Total Capital Loss Carryover Used this Year
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	Total capital loss available (Add col. 5, lines 1-10, enter here and on pg. 2, Sch. G, line 2)				

Schedule G, line 3, 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.

	Column 1 Tax Year of NOL	Column 2 NOL Generated	Column 3 Previously Utilized NOL	Column 4 Remaining NOL	Column 5 NOL Used this Year
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.	Net operating loss deduction used this tax year (Add col. 5, lines 1-10, enter here and on pg. 2, Sch. G, line 3)				

SCHEDULE I - CONSOLIDATED RETURN - IDENTIFICATION OF INCLUDED ENTITIES Revised 09/19/2017

E N T I T Y R	NAME AND ADDRESS OF ALL INCLUDED ENTITIES
Enter data for each entity included in this consolidated return. Enter the entity tax ID, name, DBA, ownership percentage, and address as follows: a) tax ID; b) name; c) DBA; d) ownership percentage; e) street number, street name and suite number; f) city; g) state; and h) zip code.	
Enter included entity's tax ID, name, DBA, and address as per example below. For item D, Ownership Percentage, report the parent corporation's ownership percentage of the included entity.	

	a Entity Tax ID	b Entity name	c Entity DBA		d Ownership %
				g State	h Zip code
0	e Street number, street name and apartment or suite number	f City			
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

SCHEDULE L - LOCATION OF CORPORATE BUSINESS ACTIVITY IN CITY Revised 09/03/2015

L O N C U A M T B I E O R N	LISTING OF ALL LOCATIONS WHERE CORPORATION HAS EMPLOYEES OR PROPERTY IN THE CITY
Enter data for each location in the city where an entity included in this return has: an employee (including leased employees, professional employee organization employees, etc.); and/or personal or real property leased or owned. Enter the entity's tax ID, name, DBA, number of employees, and physical address as follows: a) tax ID; b) name; c) DBA; d) number of employees; e) street number, street name and suite number; f) city; g) state; and h) zip code.	
Enter entity's tax ID, name, DBA, number of employees and location address in the city as per example below	

	a	b	c	d	e	f	g	h
0	Entity Tax ID	Entity name	Entity DBA	# of employees	Street number, street name and apartment or suite number	City	State	Zip code
1	a	b	c	d	e	f	g	h
2	a	b	c	d	e	f	g	h
3	a	b	c	d	e	f	g	h
4	a	b	c	d	e	f	g	h
5	a	b	c	d	e	f	g	h
6	a	b	c	d	e	f	g	h
7	a	b	c	d	e	f	g	h
8	a	b	c	d	e	f	g	h
9	a	b	c	d	e	f	g	h
10	a	b	c	d	e	f	g	h
11	a	b	c	d	e	f	g	h
12	a	b	c	d	e	f	g	h
13	a	b	c	d	e	f	g	h
14	a	b	c	d	e	f	g	h
15	a	b	c	d	e	f	g	h

Corporations's name

Corporations's tax ID

2018 Form CF-1120 Schedule N

SCHEDULE N - SUPPORTING NOTES AND STATEMENTS

Revised 10/29/2015

Blank area for supporting notes and statements.

Corporation's Name	Federal employer identification number
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Note: Generally, the corporation is not required to file Form CF-2220 (see Part II below for exceptions) because the city will figure any interest and penalty owed and bill the corporation. However, the corporation may still use Form CF-2220 to figure the interest penalty. If so, enter the interest and penalty amounts from page 2, lines 34 and 38 on the estimated tax interest (Form CF-1120, line 13a) and penalty (CF-1120, line 13b) lines of the corporation's income tax return, but do not attach Form 2220.

Part I Required Annual Payment	
1. Enter the tax due from 2018 Form CF-1120, line 12	1
2. Enter 70% of amount on line 1 (Line 1 times .7) If the result is less than \$250 do not complete and file this form	2
3. Enter the tax due from 2017 Form CF-1120, line 12	3
4. Enter 70% of amount on line 3 (Line 3 times .7) If the result is less than \$250 do not complete and file this form	4
5. Required annual estimated tax payment (enter the smaller of line 2 or line 4)	5

Part II Required Annual Payment	
6.	The corporation is using the adjusted seasonal installment method
7.	The corporation is using the annualized income installment method

Part III Figuring the Underpayment		(a)	(b)	(c)	(d)
8. Installment due dates. Enter in columns (a) through (d) the last day of the 4th, 6th, 9th and 13th months after the start of the corporation's tax year	8				
9. Required Installments. If the box on line 6 or 7 is checked, enter the amounts from Schedule A, line 38. If none of these boxes are checked, enter 25 percent of the amount on line 5 in each column	9				
10. Estimated tax paid or credited for each period (see instructions). Form Column (a) only, enter the amount from line 10 on line 15	10				
11. Credit for tax paid on behalf of corporation by a partnership for each payment period	11				
Complete lines 12 through 18 of one column before going to the next column					
12. Enter amount, if any, from line 18 of the preceding column	12				
13. Add lines 10, 11 and 12	13				
14. Add amounts on lines 16 and 17 of the preceding column	14				
15. Subtract line 14 from line 13. If zero or less, enter -0-	15				
16. If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16				
17. Underpayment. If line 15 is less than or equal to line 9, subtract line 15 from line 9. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18. Overpayment. If line 9 is less than line 15, subtract line 9 from line 15. Then go to line 11 of the next column	18				

Go to Part IV on Page 2 to figure the interest and penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Corporation's Name	Federal employer identification number
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Part IV Figuring the Interest and Penalty

Section A - Figuring the Interest		(a)	(b)	(c)	(d)
19. Enter the date of payment or the last day of the fourth month after the close of the tax year, which ever is earlier (See instructions)	19				
20. Number of days from due date of installment on line 8 to the date shown on line 19	20				
21. Number of days on line 20 after 12/31/2016 and before 7/1/2017	21				
22. Underpayment on line 17 multiplied by number of days on line 21 multiplied by 0.0001233	22	\$	\$	\$	\$
23. Number of days on line 20 after 6/30/2017 and before 1/1/2018	23				
24. Underpayment on line 17 multiplied by number of days on line 23 multiplied by 0.0001288	24	\$	\$	\$	\$
25. Number of days on line 20 after 12/31/2017 and before 7/1/2018	25				
26. Underpayment on line 17 multiplied by number of days on line 25 multiplied by 0.0001411	26	\$	\$	\$	\$
27. Number of days on line 20 after 6/30/2018 and before 1/1/2019	27				
28. Underpayment on line 17 multiplied by number of days on line 27 multiplied by 0.0001482	28	\$	\$	\$	\$
29. Number of days on line 20 after 12/31/2018 and before 7/1/2019	29				
30. Underpayment on line 17 multiplied by number of days on line 29 multiplied by 0.0001482	30	\$	\$	\$	\$
31. Number of days on line 20 after 06/30/2019 and before 1/1/2020	31				
32. Underpayment on line 17 multiplied by number of days on line 31 multiplied by 0.0001482	32	\$	\$	\$	\$
33. Add lines 22, 24, 26, 28, 30 and 32 for each column	33	\$	\$	\$	\$
34. Interest. Add columns (a) through (d) of line 33. Enter the total here and on Form CF-1120, line 13a; or the comparable line for other income tax returns					34 \$

Section B - Figuring the Penalty		(a)	(b)	(c)	(d)
35. Number of months from one day after the due date of installment on line 8 to the date shown on line 19 (include in the number of months any month with one or more days included in the period)	35				
36. Penalty rate per month	36	1% per month	1% per month	1% per month	1% per month
37. Penalty due for period; line 35 multiplied by 1%	37	\$	\$	\$	\$
38. Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form CF-1120, line 13b; or the comparable line for other income tax returns					38 \$

Corporation's Name	Federal employer identification number
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Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method (See instructions)

Form 1120S filers: For lines 1, 2, 3 and 18 below, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), which ever applies

Part I Adjusted Seasonal Installment Method (Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.)

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1. Enter taxable income for the following periods					
a. Tax year beginning in 2015	1a				
b. Tax year beginning in 2016	1b				
c. Tax year beginning in 2017	1c				
2. Enter taxable income for each period for the tax year beginning in 2018 (see instructions for the treatment of extraordinary items) .	2				
3. Enter taxable income for the following periods		First 4 months	First 6 months	First 9 months	Entire year
a. Tax year beginning in 2015	3a				
b. Tax year beginning in 2016	3b				
c. Tax year beginning in 2017	3c				
4. Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5. Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6. Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7. Add lines 4 through 6	7				
8. Divide line 7 by 3.0	8				
9a. Divide line 2 by line 8	9a				
b. Extraordinary items (see instructions)	9b				
c. Add lines 9a and 9b	9c				
10. Figure the tax on the amount on line 9c	10				
11a. Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b. Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c. Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12. Add lines 11a through 11c	12				
13. Divide line 12 by 3.0	13				
14. Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d). If zero or less, enter -0-	14				
15. Credit for tax paid on behalf of corporation by a partnership for each payment period	15				
16. Total tax after credits. Subtract line 15 from line 14. If zero or less, enter -0-	16				

Corporation's Name	Federal employer identification number
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Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
17. Annualization periods (see instructions)	17	First _____ months	First _____ months	First _____ months	First _____ months
18. Enter taxable income for each annualization period (see instructions for the treatment of extraordinary items)	18				
19. Annualization amounts (see instructions)	19				
20a. Annualized taxable income. Multiply line 18 by line 19	20a				
b. Extraordinary items (see instructions)	20b				
c. Add lines 20a and 20b	20c				
21. Total tax. Figure the tax on the amount on line 20c	21				
22. For each period, enter the credit for tax paid on behalf of corporation by a partnership	22				
23. Total tax after credits. Subtract line 22 from line 21. If zero or less, enter -0-	23				
24. Applicable percentage	24	25%	50%	75%	100%
25. Multiply line 23 by line 24	25				

Part III Required Installments

Note: Complete lines 26 through 32 of one column before completing the next column.		1st Installment	2nd Installment	3rd Installment	4th Installment
26. If only Part I or Part II is completed, enter the amount in each column from line 16 or line 25. If both parts are completed, enter the smaller of the amounts in each column from line 16 or line 25	26				
27. Add the amounts in all preceding columns of line 31 (see instructions)	27				
28. Adjusted seasonal or annualized income installments. Subtract line 27 from line 28. If zero or less, enter -0- ...	28				
29. Enter 25% of line 5 on page 1 of Form 2220 in each column.	29				
30. Subtract line 32 of the preceding column from line 29 of the preceding column	30				
31. Add lines 35 and 36	31				
32. Required installments. Enter the smaller of line 28 or line 31 here and on page 1 of Form CF-2220, line 9 (see instructions)	32				