



For fiscal year or other taxable period beginning  /  / 2021 and ending  /  /  /

**IDENTIFICATION AND INFORMATION**

PLEASE TYPE OR PRINT NEATLY	A1. Name of Corporation		B1. Federal Employer Identification Number	B3. Date incorporated
	A2. Number and Street		B2. Where incorporated	
	A3. Address 2		B4. Principal business activity	
	A4. City, Town or Post Office	A5. State	A6. Zip Code	B5. Main address in East Lansing
		B6. Location of East Lansing records		B7. Person in charge of records
		B8. Telephone number		
C. Mark applicable boxes	C1. Amended Return	C1a. Is amended return based on a federal audit	C1b. If yes, enter determination date	
	C2. Short Period Return	C3. Initial Return	C4. Final Return	
D. Michigan resident agent: D1. Name:		D2. Address:		
E. Is this a consolidated return? <input type="checkbox"/> E1. Yes <input type="checkbox"/> E2. No If yes, complete Schedule I and attach the schedule to the return.				
Was a consolidated return filed with the IRS <input type="checkbox"/> E3. Yes <input type="checkbox"/> E4. No				
F1. Number of East Lansing locations included in this return		F2. Number of locations everywhere		
F3. Complete Schedule L listing the full address of all locations in the city and attach the schedule to the return.				
G. 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?				
<input type="checkbox"/> G1. Yes <input type="checkbox"/> G2. No G3. If yes, attach an explanation if an amended East Lansing 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 EL-1120, page 2, Schedule S. <b>Attach a copy of federal Form 1120, 1120-A or 1120S, Schedule K and all schedules filed with the IRS.</b>	1	
2. Enter items not deductible under East Lansing Income Tax Ordinance (From page 2, Schedule C, column 1, line 6)	2	
3. Total (Add lines 1 and 2)	3	
4. Enter items not taxable under East Lansing Income Tax Ordinance (From page 2, Schedule C, column 2, line 13)	4	
5. Total (Line 3 less line 4)	5	
6. Allocation percentage from page 2, Schedule D, line 5 (If all business was conducted in East Lansing enter 100% and do not fill in Sch. D)	6	%
7. Total allocated income (Multiply line 5 by percentage on line 6)	7	
8. Renaissance Zone and Tool and Die Recovery Zone Deduction (Attach Schedule RZ or Schedule TD)	8	
9. Net income (Line 7 less line 8)	9	
10. Adjustments (From page 2, Schedule G, line 4) (NOL carryover, capital loss carryover and/or allocated partnership income)	10	
11. Total income subject to tax (Combine line 9 and line 10)	11	
12. City of East Lansing income tax (Multiply line 11 by 1%)	12	
13. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	13a	13c
	Interest	Penalty
		Total interest & penalty
	▼ Total of lines 13 a and b ▼	

**TAX PAYMENTS AND CREDITS**

14. Tax paid	14a. Credit forward	14b. Estimated payments	Total tax paid	▼ Total of lines 14 a, b c and d ▼
	14c. Extension payment	14d. Tax paid by partnership	14e	

**BALANCE DUE OR OVERPAYMENT**

<b>BALANCE DUE</b>	15. If line 12 plus line 13c is larger than line 14e, enter balance due. Enclose check or money order payable to the City of East Lansing. To pay with an electronic funds withdrawal mark Pay tax due box on line 19b and complete line 19c, d & e.	15	
<b>OVERPAYMENT</b>	16. If line 14e is larger than line 12 plus line 13c, enter overpayment and complete lines 17 through 20.	16	
<b>CREDIT FWD</b>	17. Overpayment from line 16 to be applied to 2022 estimated tax	17	
<b>REFUND</b>	18. Overpayment refund. (Line 16 less line 17) To receive a direct deposit refund mark box 19a.	18	
<b>ELECTRONIC REFUND OR PAYMENT DATA</b>	19. Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 19a or 19b and complete lines 19c, 19d and 19e)	19a	
		19b	
		19c	
	19d	19e	
	19e Account Type:	19e1. Checking	19e2. Savings
<b>DISCLOSURE</b>	20. May the Income Tax Office discuss this return with the preparer shown below? (See Instructions)	20a. Yes	20b. No

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.

21a. Date signed	21b. Signature of corporate officer	21c. Title of corporate officer	21d. Phone number
			( ) -
22a. Signature of preparer	22c. Firm name	22g. Date prepared	
	22d. Address 1 (include suite #)		
22b. Printed name of preparer	22e. Address 2	22h. Preparer's phone number	
	22f. City, state & zip code	( ) -	

Return is due May 2, 2022 or the last day of the fourth month after the close of tax year.

See instructions for mailing address.

23. NACTP software number

Name as shown on page 1	Federal Employer Identification Number
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21MI EL-1120-2

**SCHEDULE S – SUBCHAPTER S CORPORATION INCOME**

Schedule S is used by Subchapter S corporations to reconcile the amount reported on line 1, page 1, EL-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.
2. Income (loss) per Schedule K, federal 1120S, lines 2 through 10	2.
3. Total income (loss) (Add lines 1 and 2)	3.
4. Deductions per Schedule K, federal 1120S	4.
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.

**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 East Lansing 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.)		7. Interest from U.S. obligations and from United States governmental units	
2. East Lansing 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 of ordinance		9. Dividend gross up of foreign taxes	
4. Reserved		10. Foreign tax deduction	
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	
a. Partnership loss included in corporation's income reported on page 1, line 1		12. Other (Identify & list amount or submit schedule)	
b.		a. Partnership income included in corporation's income reported on page 1, line 1	
c.		b. Wages taken as a credit for IRS tax purposes	
6. Total additions (Add lines 1 through 5d; enter here and on page 1, line 2)		c.	
		13. Total deductions (Add lines 7 through 12d; enter here and on page 1, line 4)	

**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.
2. Allocated capital loss carryover (Enter as a negative amount) (From Schedule G, line 2, Explanation, column 5, line 11)	2.
3. Allocated net operating loss deduction (Enter as a negative amount) (From Schedule G, line 3, Explanation, column 5, line 11)	3.
4. Total adjustments (Add lines 1 through 4; enter here and on page 1, line 10)	4.

**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

<b>E N T I T Y R</b>	<b>NAME AND ADDRESS OF ALL INCLUDED ENTITIES</b>
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	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

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

L O N G A M T B I E O R N	<b>LISTING OF ALL LOCATIONS WHERE CORPORATION HAS EMPLOYEES OR PROPERTY IN THE CITY</b>
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

2021 Form EL-1120 Schedule N

**SCHEDULE N - SUPPORTING NOTES AND STATEMENTS**

Revised 10/29/2015