CITY OF Grand Rapids INCOME TAX

PART-YEAR RESIDENT FORMS AND INSTRUCTIONS
Form GR-1040R—Individual Return

For PART-YEAR RESIDENTS of the City of GRAND RAPIDS during a Tax Year of 2016-2011

FILING DATE: Your return must be filed by April 30, 2018

REMITTANCE: Make remittance payable to: GR City Treasurer

MAILING ADDRESS: Mail your return and remittance, with W-2 forms and required attachments to:

Grand Rapids Income Tax
P.O. Box 347
Grand Rapids, MI 49501-0347

Telephone number: (616) 456-3415

Business hours:
Monday through Friday—8 a.m. to 5:00 p.m.
Saturday 8am- 2pm on February 3rd, March 3rd, March 24th, April 14th, and April 28th 2018.

Website: www.grcity.us/incometax

GRAND RAPIDS INCOME TAX DEPT.
CITY OF GR Part-Year RESIDENT INDIVIDUAL INCOME TAX RETURN

GR-1040R

<table>
<thead>
<tr>
<th>Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Please print. Your first name & initial Last name

Your Social Security Number—REQUIRED

If joint, spouse's first name & initial Last name

Spouse's Social Security Number

Home address (Number and street or rural route)

City, town or post office State Zip code Day phone Evening phone

Part Year Resident from _____/_____/_____ to _____/_____/_____

If married, is spouse filing Yes No Both

Spouse only

Former Address:

Schedule 1 Exemption Amount

Check boxes that apply: Regular 65 or over Blind

1. Number of boxes checked

2. Number of dependent children and/or other dependents for which you claimed an exemption on your federal return

3. Total number of exemptions—add lines 1 and 2

**If this box is checked, you must enter spouse's social security number above and spouse must sign return and enter on line 5 of return summary below.

Schedule 2 Wage Detail

ATTACH GR COPY OF FORM(S) W-2

Employer's name Street address of actual work location(s)

<table>
<thead>
<tr>
<th>Grand Rapids tax withheld</th>
<th>Total wages from Box 1 of W-2</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Totals 1a.</td>
<td>.00 1b.</td>
</tr>
</tbody>
</table>

Schedule 3 Payments

1. Tax withheld by your employer from line 1a. of Schedule 2

2. Prev yr estimated payments, credit from previous year, payment with extension

3. Credit for tax paid to another city--from Page 2, Worksheet 1

4. Total payments--enter here and on line 8 of return summary below

Return Summary

1. Total wages, salaries and tips from Schedule 2, line 1b.

2. Other income/loss from Page 2, Schedule 4, line 11

3. Deductions from Page 2, Schedule 5, Line 5 (Enter as negative amount)

4. Combine lines 1, 2 and 3. This is your total Grand Rapids income

5. Multiply number of exemptions from Schedule 1, line 3 by $600 and enter here

Taxable Income

6. Subtract line 5 from line 4. This is your taxable income

Tax

7. Multiply line 6 by 1.5% (.015) This is your Grand Rapids tax

Payments

8. Total of Grand Rapids payments from Schedule 3, line 4

9. If tax (line 7) is larger than payments (line 8) enter amount you owe. MAKE CHECK PAYABLE TO GRAND RAPIDS INCOME TAX OR PAY WITH A DIRECT ELECTRONIC WITHDRAWAL (Mark pay tax due, line 14b, and complete lines 14 c,d,e & f)

Pay With Return

10. If payments (line 8) are larger than tax (line 7) ENTER OVERPAYMENT

Credit to next

11. Amount of overpayment to be held and applied to the next year

12. Overpayment donated—See page 2

Donation

13. Amount of overpayment to be refunded (For direct deposit, mark refund box, line 14a, and complete lines 14 c,d,e & f)

Refund

14. Direct deposit refund or direct withdrawal payment

Mark one: 14a

c. Routing number

e. Type of account:

14b

Pay tax due-direct withdraw

(den is date processed)

Refund-direct deposit

d. Account number

f. Withdrawal date:

I have read this return. Under the penalties of perjury, I declare that to the best of my knowledge and belief the return is true, correct and accurately lists all amounts and sources of Grand Rapids income I received during the tax year. If prepared by a person other than the taxpayer, his/her declaration is based on all information of which he/she has any knowledge.

Date Your occupation Date Spouse's occupation Address

YOU MUST ATTACH A COPY OF PAGE ONE OF YOUR FEDERAL 1040
### Schedule 4 Other Income/Loss

#### PART YEAR RESIDENTS INCLUDE ONLY INCOME/LOSS ATTRIBUTABLE TO PERIOD OF RESIDENCY

1. **Interest income from Federal return**
   - 1a. .00 U.S. interest
   - 1b. .00
   - 1c. .00

2. **Dividend income from Federal return**
   - 2a. .00 U.S. dividends
   - 2b. .00
   - 2c. .00

3. **Income/loss from business—Federal Schedule C**
   - 3a. .00 SEP deduction
   - 3b. .00
   - 3c. .00

4. **Income/loss from rents/royalties—Federal Schedule E, page 1**
5. **Income/loss from partnerships—Federal Schedule E, page 2**
6. **Income/loss from sales or exchange of property (Capital gains)—Federal Schedule D/Form 8949**
7. **Distributions from Subchapter S corporations—Federal Schedule K-1**
8. **Income from estates/trusts—Federal Schedule E, page 2**
9. **Premature distributions from profit sharing plans, pension plans and/or IRAs**
10. **Other income (alimony received, gambling winnings, taxable scholarships, etc.)**
11. **Total—combine lines 1c. through 10—enter here and on page 1, line 2 of return summary**

### Schedule 5 Deductions

#### PART YEAR RESIDENTS ALLOCATE DEDUCTIONS FOR PERIOD OF RESIDENCY

1. **IRA deduction—attach page 1 of Federal 1040 (No deduction is allowed for contributions to a ROTH IRA)**
2. **Employee business expenses—attach Federal 2106 or list**
3. **Moving expenses—attach Federal 3903 or list**
4. **Alimony paid—attach page 1 of Federal 1040**
5. **Total—add lines 1 through 4—enter here and on page 1, line 3 of return summary**

### Worksheet 1 Credit for Tax Paid to Another City

1. **Total income after deductions (before exemptions) from non-resident city return**
2. **Less: exemption amount from Grand Rapids return—page 1, line 5**
3. **Subtract line 2 from line 1**
4. **Rate (if the other City is Detroit the Rate would be .0075)**
5. **Multiply line 4 by line 3—enter here and on page 1, schedule 3, line 3**

### Summary of Required Attachments

- **All Filers:**
  - All form W-2's
  - Page 1 of Federal Form 1040
- **Filers Taking a Credit for Tax Paid to Another City:**
  - Copy of page one of the other city(ies) return

### DONATION OF OVERPAYMENT

- **Flags for Veterans Graves in GR**
  - Amount To Donate: 1. .00
- **Grand Rapids Childrens Fund**
  - Amount To Donate: 2. .00
  - Total Donation: 3. .00

### Third Party Designee

Do you want to allow another person to discuss this return with the Income Tax Department?  
- [ ] Yes—Complete the following:  
- [ ] No

Designee’s Name:  
Phone No. (  )
A part-year resident is required to complete and attach this schedule to the Grand Rapids return:

1. Box A to report dates of residency of the taxpayer and spouse during the tax year.
2. Box B to report the former address of the taxpayer and spouse.
3. Column A to report all income from their federal income tax return.
4. Column B to report all income taxable on their federal return that is not taxable to Grand Rapids.
5. Column C to report income taxable as a resident and compute tax due on this income at the resident tax rate.
6. Column D to report income taxable as a nonresident and compute tax due on this income at the nonresident tax rate.

### A. PART-YEAR RESIDENCY PERIOD

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>From</th>
<th>To</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spouse</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### B. PART-YEAR RESIDENT’S FORMER ADDRESS

<table>
<thead>
<tr>
<th>Taxpayer</th>
<th>Spouse</th>
</tr>
</thead>
</table>

### INCOME

<table>
<thead>
<tr>
<th>Column A Federal Return Data</th>
<th>Column B Exclusions and Adjustments</th>
<th>Column C Taxable Resident Income</th>
<th>Column D Taxable Nonresident Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, salaries, tips, etc. (Attach Form(s) W-2)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2. Taxable interest</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3. Ordinary dividends</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4. Taxable refunds, credits or offsets</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>5. Alimony received</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>6. Business income or (loss) (Att. copy of fed. Sch. C)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>7. Capital gain or (loss) (Att. copy of Sch. D)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>8. Other gains or (losses) (Att. copy of Form 4797)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>9. Taxable IRA distributions</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>10. Taxable pensions and annuities (Att. Form 1099-R)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>12. Reserved</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>13. Farm income or (loss) (Att. copy of fed. Sch. F)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>14. Unemployment compensation</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>15. Social security benefits</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>16. Other income (Att. statement listing type and amount)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>17. Total additions (Add lines 2 through 16)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>18. Total income (Add lines 1 through 16)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

### DEDUCTIONS SCHEDULE

See instructions. Deductions must be allocated on the same basis as related income.

<table>
<thead>
<tr>
<th>Deductions</th>
<th>Column A Federal Return Data</th>
<th>Column B Exclusions and Adjustments</th>
<th>Column C Taxable Resident Income</th>
<th>Column D Taxable Nonresident Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. IRA deduction (Attach copy of page 1 of federal return &amp; evidence of payment)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>3. Employee business expenses (See instructions &amp; att. copy of fed. Form 2106)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>4. Moving expenses (Into Grand Rapids area only) (Attach copy of federal Form 3903)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>6. Renaissance Zone deduction (Att. Sch. RZ)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>19. Total deductions (Add lines 1 through 6)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>20a. Total income after deductions (Subtract line 19 from line 18)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>20c. Total income after adjustment (Line 20a less line 20b)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>21. Exemptions (Enter the number of exemptions from Form GR-1040, page 2, box 1b, on line 21a; multiply line 21a by $600; and enter on line 21b)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>21a.</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>21b.</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>21c.</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>23a. Tax at resident rate (MULTIPLY LINE 22a BY 1.5% (0.015) THE RESIDENT TAX RATE)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.75% (0.0075), THE NONRESIDENT TAX RATE)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>23c. Total tax (Add lines 23a and 23b)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>
PLEASE REMEMBER TO:

✓ Sign your return. If a joint return, both spouses must sign even if only one had income subject to Grand Rapids income tax.

✓ Attach a copy of page one of your Federal Form 1040.

✓ Attach copies of Form(s) W-2. If you are claiming a credit for Grand Rapids withholding, the locality name on your W-2 must not be MI CITY.

✓ Attach Federal Schedules and other city returns as needed. See Summary of Required Attachments on page 2 of form GR-1040R.