2020 GRAND RAPIDS
INDIVIDUAL INCOME TAX
FORMS AND INSTRUCTIONS
For use by individual residents.

ALL PERSONS HAVING GRAND RAPIDS TAXABLE INCOME IN 2020 MUST FILE A RETURN
TAX RETURNS ARE DUE APRIL 30, 2021

Refund returns: Mail to: Grand Rapids Income Tax, PO Box 106, Grand Rapids, MI 49501-0106
Tax due returns and no refund/no tax due returns: Grand Rapids Income Tax, PO Box 107, Grand Rapids, MI 49501-0107
Prior-year and amended returns: Mail to: Grand Rapids Income Tax, PO Box 347, Grand Rapids, MI 49501-0347

Resident: 1.5%
Exemption value: $600

Tax due of one dollar ($1.00) or more must be paid with your return. NOTE: If you are paying $100.00 or more with your 2020 return, you may need to make estimated income tax payments for 2020. See page 2 of instructions.

Make check or money order payable to: CITY OF GRAND RAPIDS
Mail tax due return and payment to: Grand Rapids Income Tax, PO Box 107, Grand Rapids, MI 49501-0107

For assistance: find us online at www.grcity.us/incometax; e-mail questions to gr1040tax@grcity.us; call (616) 456-3415, option 0 (zero); or visit the Grand Rapids Income Tax Department at City Hall, 300 Monroe NW, Room 380, Grand Rapids, Michigan 49503.

Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.
2020 GRAND RAPIDS INCOME TAX RETURN FORM CHANGES
There are no significant changes to the 2020 income tax return forms.

WHO MUST FILE A RETURN
If you had Grand Rapids taxable income greater than the total of your personal and dependency exemptions, you must file a tax return — even if you did not file a federal tax return. See Exemptions Schedule for more information on your allowable exemptions. You are required to file a tax return and pay tax even if your employer did not withhold Grand Rapids tax from your paycheck. You will be required to make estimated income tax payments if you work for an employer not withholding Grand Rapids tax from your 2020 wages.

ESTIMATED TAX PAYMENTS
When your total income tax is greater than the amount of tax withheld plus other credits by $100 or more, you may be required to make quarterly estimated tax payments. File Form GR-1040ES (available on the Grand Rapids website) by April 30 of the tax year and pay at least one-fourth (¼) of the estimated tax. The remaining estimated tax is due in three equal payments on June 30 and September 30 of the tax year and January 31 of the following year. Adjust the remaining quarterly payments if your income increases or decreases during the year.

Failure to make required estimated tax payments or underpayment of estimated tax will result in assessment of penalty and interest.

If you have made estimated tax payments and do not owe more tax for the year, you still must file a tax return.

DUE DATE AND EXTENSIONS
Returns are due on or before April 30, 2021. If a due date falls on a weekend or holiday, the due date becomes the next business day.

The due date of the annual income tax return may be extended for a period not to exceed six months. The extension is granted Automatic Extension of Time to File an Individual Income Tax Return. Applying for a federal extension does not satisfy the requirement for filing a Grand Rapids extension. Application for an extension must be made and the tentative tax due must be paid (MCL 141.664). Filing an extension with payment is not a substitute for making estimated tax payments. An extension does not extend the time for paying the tax due.

When an extension form is filed and the balance due is paid, it may be assumed that the extension is automatically granted unless otherwise notified. Interest and penalty is charged on taxes paid late even if an extension of time to file is granted. Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer is able to show that the failure to pay on time was due to reasonable cause.

AMENDED RETURNS
File amended returns using the Form GR-1040X. If a change on your federal return affects Grand Rapids taxable income, you must file an amended return within 90 days of the change. All schedules supporting the changes should accompany the filing. Every change must be explained. Mail amended returns to: Grand Rapids Income Tax, PO Box 347, Grand Rapids, MI 49501-0347.

CHARGES FOR LATE PAYMENTS
All taxes remaining unpaid after the due date are subject interest at the rate of 1% above the adjusted prime rate on an annual basis and to penalty at a rate of 1% per month, not to exceed a total penalty of 25% of the tax. The minimum charge for interest and penalty is $2.00.

DISCLAIMER
These instructions are interpretations of the Grand Rapids Income Tax Ordinance, MCLA 141.601 et seq. The City of Grand Rapids Ordinance will prevail in any disagreement between these instructions and the Ordinance.

COMPLETING YOUR RETURN
NAME, ADDRESS, SOCIAL SECURITY NUMBER
• Always write your social security number(s) on the return. Your social security number must agree with the SSN on the Form(s) W-2 attached to your return.
• Enter your name and, if a joint return, your spouse’s name.
• If the taxpayer or spouse is deceased: attach a copy of federal Form 1310 or of the death certificate; mark (X) the box under the social security numbers indicating the taxpayer and/or spouse is deceased;

If Form 1310 is attached, mark (X) box indicating the form is attached; write “deceased” in the signature area on page 2; and enter the date of death in the box on the right side of the signature line.
• Enter your current residence (domicile) address on the present home address line. If using a PO Box for mailing purposes, enter the PO Box number on address line 2. If using an in care of address that is not your legal residence (domicile), you must report your residence (domicile) address in the Address Schedule on page 2.

RESIDENCY STATUS
Indicate your residency status by marking (X) the proper box.

Resident – a person whose domicile (principle residence) was in the City of Grand Rapids all year. File as a resident if you were a resident the entire year.

Nonresident – a person whose domicile (principle residence) was outside the City of Grand Rapids all year. File as a nonresident if you were a nonresident the entire year.

Part-Year Resident – a person who changed their domicile (primary residence) during the year from one inside Grand Rapids to one outside Grand Rapids or vice versa. If you were a resident for only part of 2020, use form GR-1040TC to calculate the tax and attach it to the GR-1040.

Check Residency. See the Grand Rapids Street Directory to check if an address is located in the city: www.grcity.us/incometax.

Married with Different Residency Status. If you were married in 2020 and had a different residency status from that of your spouse, file separate returns or file a part-year resident return using Form GR-1040TC to compute the tax.

FILING STATUS
Indicate filing status by marking (X) the proper box. If married filing separately, enter spouse’s Social Security number in the spouse’s SSN box and enter the spouse’s full name in the filing status box.

INCOME EXEMPT FROM CITY TAX
Grand Rapids does not tax the following types of income:
1. Social security, pensions and annuities (including disability pensions), Individual Retirement Account (IRA) distributions received after reaching age 59½.
2. Proceeds of insurance where the taxpayer paid policy premiums. (Payments from a health and accident policy paid by an employer are taxed the same as under the Internal Revenue Code).
4. Interest from obligations of the United States, the states or subordinate units of government of the states and gains or losses on the sales of obligations of the United States.
5. Military pay of members of the armed forces of the United States, including Reserve and National Guard pay.
6. Michigan Lottery prizes won on or before December 30, 1988. (Michigan lottery prizes won after December 30, 1988 are taxable.)
7. Sub-chapter S corporation distributions.
8. City, state and federal refunds.

ITEMS NOT DEDUCTIBLE ON THE GRAND RAPIDS RETURN
Grand Rapids does not allow deductions for items such as taxes, interest, medical expenses, charitable contributions, casualty and theft losses, etc. In addition, the following federal adjustments are not deductible: educator expenses; certain business expenses of reservists, performing artists, and fee-basis government officials; health savings account deduction; deductible part of self-employment tax; self-employed health insurance deduction; penalty for early withdrawal of savings; student loan interest deduction; tuition and fees; and domestic production activities deduction.

FORM GR-1040, PAGE 1, INSTRUCTIONS FOR RESIDENTS

TOTAL INCOME AND TAX COMPUTATION
Round all figures to the nearest dollar and report whole dollar amounts.

Lines 1 – 16, Columns A & B – Federal Data and Exclusions
In column A enter data from federal return for each line. In column B enter exclusions and adjustments to federal data.

NOTE: Schedules, attachments and other documentation that support tax withheld, exclusions, adjustments or deductions must be provided.

Failure to attach or attaching incomplete supporting information will
TAX DUE OR REFUND
Line 26 – Tax Due and Payment of Tax
If the tax on line 23b plus the interest and penalty on line 25c exceeds the total Payments and Credits on line 24d, enter the difference, the tax due, on line 26, otherwise leave blank. The tax due must be paid with the return when filed. The due date for the return is April 30, 2021.

Pay by Check or Money Order. Make the check or money order payable to the CITY OF GRAND RAPIDS, place the check or money order in front of page 1 of the tax form and mail the return with the payment to: Grand Rapids Income Tax, PO Box 107, Grand Rapids, Michigan 49501-0107. Do not send cash for your tax payment. The tax is due at the time of filing the return.

Pay by Direct Withdrawal from Bank Account. Payment by direct withdrawal from your bank account may be made on your return form by marking (X) the box on line 31b, completing lines 31c, 31d and marking (X) the type of account box, checking or savings, on line 31e. Direct withdrawal payments are credited on the date received or the postmark date of the return or payment. Direct withdrawal payments will be processed as soon as possible after receipt of the return or receipt of the payment voucher.

Payment Voucher. Tax preparation software may support payment of tax due using a payment voucher, Form GR-1040PV or Form GR-1040PV-EFT. Use Form GR-1040PV to make payment with a check or money order separate from the return. Use Form GR-1040PV-EFT to make a direct withdrawal payment separate from the return. Do not complete line 31 of the return form when payment is made using a payment voucher. The voucher payment and the voucher must be mailed separately from the return, to: Grand Rapids Income Tax, PO Box 347, Grand Rapids, Michigan 49501-0347. The tax is due at the time of filing the return. The tax due return is to be mailed to: Grand Rapids Income Tax, PO Box 107, Grand Rapids, Michigan 49501-0107.

Line 27 – Overpayment
If the total payments and credits on line 24d exceed the tax on line 23b plus the interest and penalty on line 25c, enter the difference, the overpayment, on line 27, otherwise leave blank. Use lines 28 through 31 to indicate what you want done with the refund. You must file the return even if there is no tax due, no overpayment or only a slight overpayment.

Line 28 – Donations
You may donate your overpayment, or a part of it, to the following: American flags for veterans’ graves in Grand Rapids (line 28a) or the Grand Rapids Children’s Fund (line 28b). Enter the amount of your donation on the line for the donation(s) of your choice and enter the total on line 28d.

Line 29 – Credit Forward
Enter on line 29 the amount of overpayment to credit to the next year.

Line 30 – Refund
Enter on line 30 the amount of the overpayment to be refunded.

Please allow 45 DAYS before calling about a refund. You may choose to receive your refund by a paper check or as a direct deposit to your bank account.

Refund Check. If you want a paper check refund, do not complete line 31 and a paper check will be issued for the amount on line 30.

Direct Deposit Refund. To have your refund deposited directly into your bank account, complete line 31. On line 31a, mark (X) the box “Refund (direct deposit)” and enter the bank routing number on line 31c; the bank account number on line 31d; and the account type on line 31e.

FORM GR-1040, PAGE 2 INSTRUCTIONS
EXEMPTIONS SCHEDULE
Complete the Exemptions Schedule to report and claim the total number of personal and dependency exemptions allowed. Everyone who files a Grand Rapids return gets a personal exemption of $600 for 2020. You may claim an exemption even if someone else claims you as a dependent on their return.

Lines 1a - 1c – You and Spouse. Enter your date of birth and mark (X) the exemption box for your regular personal exemption. If filing joint, enter your spouse’s date of birth and mark (X) the exemption box for your spouse’s regular personal exemption. You may claim an additional exemption if you or your spouse is: 65 years of age or older; or blind.
Lines 1d – Dependents. You may claim the same dependents you are allowed on your federal return. Enter the names of your dependent children that live with you, then the names of other dependents and their relationship to you. Provide each dependent’s Social Security number and date of birth. Enter totals on line 1f and 1g.

Lines 1e - 1h – Total Exemptions. Add the amounts on 1e, 1f and 1g; enter the total on line 1h; and also enter the total on page 1, line 21a.

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE
Complete columns A through F for each employer or other source of wages. In Column A enter T for taxpayer's of S for spouse's employer. In column B enter the social security number from the employer's Form W-2, box a. In column C enter the employer's ID number from the employer's Form W-2, box b. If there are no excludable wages from an employer enter a zero (0) in Column D otherwise enter the excluded wages as reported on the Wages and Excludible Wages Schedule (Attachment 2). Complete columns E and F to report Grand Rapids income tax withheld by the employer or other source of wages. If no Grand Rapids tax was withheld, leave columns E and F blank.

The Wages and Excludible Wages Schedule (Attachment 2) must also be completed. The total wages reported on The Wages and Excludible Wages Schedule must equal the wages reported on page 1, line 1, column A and the total excluded wages on this schedule must equal the amount in the Excluded Wages and Tax withheld Schedule column d, line 11.

DEDUCTIONS SCHEDULE
You may deduct amounts that directly relate to income that is taxable by Grand Rapids, prorating where necessary. Allowable deductions include the following line number items:

Line 1 – Individual Retirement Account (IRA) Contributions
Contributions to an IRA are deductible to the same extent deductible under the Internal Revenue Code. Attach page 1 of federal return and evidence of contribution, which includes, but is not limited to, one of the following: a copy of receipt for IRA contribution, a copy of federal Form 5498, a copy of a cancelled check that clearly indicates it is for an IRA contribution. ROTH IRA contributions are not deductible.

Line 2 – Self-Employed SEP, SIMPLE and Qualified Plans
Self-employed SEP, SIMPLE and qualified retirement plan deductions may be entered on page 2, Deductions schedule, line 2.

Line 3 – Employee Business Expenses
Employee business expenses are deductible only when incurred in the performance of service for an employer and only to the extent not reimbursed by the employer. Meal expenses are not subject to the reductions and limitations of the Internal Revenue Code. Under the Grand Rapids Income Tax Ordinance meals must be incurred while away from home overnight on business.

BUSINESS EXPENSES ARE LIMITED TO THE FOLLOWING:
A. Expenses of transportation, but not to and from work.
B. Expenses of travel, meals and lodging while away from home overnight on business for an employer.
C. Expenses incurred as an “outside salesperson” away from the employer's place of business. This does not include driver-salesperson whose primary duty is service and delivery.
D. Expenses reimbursed by employer from an expense account or other arrangement if included in gross earnings.

NOTE: Other business expenses (besides items A and B) are not allowed unless taxpayer qualifies as an outside salesperson.

Complete the Employee Business Expense Deduction worksheet to support the claimed Employee Business Expense deduction.

Line 4 – Moving Expenses
This deduction has been greatly limited by the US Tax Cuts and Jobs Act. Qualified moving expenses for moving into the Grand Rapids area are deductible to the same extent deductible under the Internal Revenue Code. This is currently available to Military only. Moving must be related to starting work in a new location. Attach a copy of the Moving Expense Deduction Worksheet, Form GR-3903, to support the claimed moving expense deduction.

Line 5 – Alimony Paid
This deduction has been limited by the US Tax Cuts and Jobs Act. Qualified separate maintenance payments, alimony, and principal sums payable in installments (to the extent includable in the spouse's or former spouse's adjusted gross income under the federal Internal Revenue Code) and deducted on the federal return are deductible. Child support is not deductible. Attach a copy of federal return, page 1.

NOTE: The above deductions are limited to the amount claimed on your federal return, except meals. The deductions are limited by the extent they apply to income taxable under the Grand Rapids Income Tax Ordinance. Part-year residents must allocate deductions the same way they allocate income.

Line 6 – Renaissance Zone
The Renaissance Zone deduction may be claimed by: a qualified resident domiciled in a Renaissance Zone; an individual with income from rental real estate located in a Renaissance Zone; and an individual proprietor or a partner in a partnership that has business activity within a Renaissance Zone. Individuals who qualify for the deduction must attach Schedule RZ of GR-1040 to their return to claim the deduction. Residents are not qualified to claim the deduction until they have been domiciled in a Renaissance Zone for 183 consecutive days. Individuals are not qualified to claim the Renaissance Zone deduction if they are delinquent for any Michigan or Grand Rapids taxes. A Grand Rapids income tax return must be filed to qualify and claim this deduction. Schedule RZ is available at http://citygr.us/treasury/Income-Tax.

Line 7 – Total Deductions
Add lines 1 through 6. Enter the total on line 7 and on page 1, line 19.

ADDRESS SCHEDULE
Every taxpayer must complete the Address schedule. Start by listing the address used on last year’s return. If this address is the same as listed on page 1, write “Same.” If no 2019 return was filed provide reason none was filed. Complete the schedule by listing the addresses of the other principal residences (domiciles) occupied during 2020. Mark whether the address was for the taxpayer (T), spouse (S) or both (B) and enter the beginning and ending dates of residence at each.

THIRD-PARTY DESIGNEE
To authorize another person to discuss the tax return information with the Income Tax Department, mark (X) the “Yes” box and enter the person’s name, phone number and any five digits as their personal identification number (PIN). To designate the tax preparer, enter “Preparer.”

SIGN THE RETURN
You must sign and date the return. If filing a joint return, both spouses must sign and date the return. If someone else prepared the return, they must sign it and provide their address and telephone number.

Line 1 – Wages, Salaries, Tips, Etc.
The front page of the federal tax return must be attached to all resident tax returns. All W-2 forms showing wages and Grand Rapids tax withheld must be attached to page 1 of the return.

Complete the Wages and Excludible Wages Schedule to report all wages and excludible wages. The total wages from line 22 of this schedule should equal the wages reported on Form GR-1040, page 1, line 1, column A, and the wages reported on your federal tax return, Form 1040, Form 1040A or Form 1040EZ.

A resident is taxed on ALL earnings, including salary, bonus, separation, and incentive payments, tips, commissions and other compensation for services rendered—no matter where earned. Example: Taxpayer lives in the City of Grand Rapids but works in Lansing and receives a paycheck from the home office in New York City: 100% of this compensation is taxable.

If your employer did not withhold Grand Rapids tax from your paycheck, you are still required to file and pay tax on those wages at the resident tax rate. You will also be required to make estimated tax payments if your employer does not withhold Grand Rapids tax for you in 2020.

Report on line 1, column B, the total excluded wages. All nontaxable wages must be documented on the Wages and Excludible Wages Schedule and listed by employer on the Excluded Wages and Tax
Line 2 – Interest
Interest is taxable the same as on the federal return except for interest on U.S. Bonds, Treasury Bills and notes which may be excluded. Report the amount of taxable interest income from federal 1040, on line 2, column A. Report on line 2, column B, interest from U.S. Bonds and Treasury Bills and notes; document this excluded interest on the Excludible Interest Income schedule. S corporation flow through interest income is taxable unless from a federal government obligation.

Line 3 – Dividends
Dividends are taxable. Report on line 3, column A, the total amount of dividend income from the federal return. Report on line 3, column B, excludible dividends from U.S. Bonds, Treasury Bills and notes, and document on the Excludible Dividend Income schedule. S corporation flow through dividend income is taxable unless from a federal government obligation.

Line 4 – Taxable Refunds, Credits or Offsets
NOT TAXABLE. Exclude all. No explanation needed.

Line 5 – Alimony Received
Alimony received is taxable if the agreement is before 2018. Report on line 5, columns A and C, the amount of alimony received as reported on the federal return.

Line 6 – Business Income
All self-employment income is taxable regardless of where the business is located. Report on line 6, columns A and C, the total business income from the federal return. Attach a complete copy of federal Schedule C. Federal rules concerning passive losses are applicable to losses deducted on a Grand Rapids return.

Line 7 – Capital Gain or (Loss)
The Uniform City Income Tax Ordinance follows the Internal Revenue Code regarding capital gains. All capital gains realized while a resident are taxable regardless of where the property is located, with the following exceptions:

1. Capital gains on sales of obligations of the United States and subordinate units of government.
2. The portion of the capital gain or loss on property purchased prior to the inception of the Grand Rapids income tax ordinance that is attributed to the time before inception ordinance.
3. Capital loss carryovers that originated prior to the taxpayer becoming a resident of Grand Rapids are not deductible. Capital losses are allowed to the same extent they are allowed under the Internal Revenue Code and limited to $3,000 per year. Unused net capital losses may be carried over to future tax years. The capital loss carryover for Grand Rapids may be different than the carryover for federal income tax purposes.
4. Deferred capital gain income from installment sales and like-kind exchanges are taxable in the same year reported on the taxpayer’s federal income tax return.
5. Flow through income or loss from an S corporation reported on federal Sch. D is taxable. Attach copies of federal Sch. K-1 (Form 1120S).
6. Residents reporting capital gains or losses must attach a copy of federal Schedule D.

Line 8 – Other Gains or (Losses)
Other gains or losses are taxable to the extent that they are taxable on the federal 1040. Other gains and losses realized while a resident are taxable regardless of where the property is located, except the portion of the gain or loss on property purchased prior to the inception of the Grand Rapids Income Tax Ordinance. Deferred other gains from installment sales and like-kind exchanges are taxable in the year recognized on the federal income tax return. Deferred gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824.
Line 12 – Reserved – Not used

Line 13 – Farm Income or (Loss)
Profit or loss from the operation of a farm is taxable as reported on the federal return regardless of where the farm is located. There are no exclusions. Attach a complete copy of federal Schedule F.

Line 14 – Unemployment Compensation
NOT TAXABLE. Exclude all. No explanation needed.

Line 15 – Social Security Benefits
NOT TAXABLE. Exclude all. No explanation needed.

Line 16 – Other Income
Other income reported on the resident’s federal return is taxable except for income from recoveries related to federal itemized deductions from prior tax years. Report on this line a net operating loss carryover from the previous tax year. Report exclusions and adjustments on p. 2, using the Exclusions and Adjustments to Other Income schedule.

Line 17 – Reserved – Not used

Line 18 – Total Income
Add lines 1 through 16 of each column and enter amounts on line 18.

Line 19 – Deductions
Enter amount from Deductions schedule, page 2, line 7.

Revised 10/21/2020
**GRAND RAPIDS**

**INCOME**

<table>
<thead>
<tr>
<th>INCOME</th>
<th>ROUND ALL FIGURES TO NEAREST DOLLAR</th>
<th>Column A Federal Return Data</th>
<th>Column B Exclusions/Adjustments</th>
<th>Column C Taxable Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Wages, salaries, tips, etc. (W-2 forms must be attached)</td>
<td>1 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>2.</td>
<td>Taxable interest</td>
<td>2 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>3.</td>
<td>Ordinary dividends</td>
<td>3 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>4.</td>
<td>Taxable refunds, credits or offsets of state and local income taxes</td>
<td>4 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>5.</td>
<td>Alimony received</td>
<td>5 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>6.</td>
<td>Business income or (loss) (Attach copy of federal Schedule C)</td>
<td>6 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>7.</td>
<td>Capital gain or (loss) (Attach copy of fed. Sch. D)</td>
<td>7 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>8.</td>
<td>Other gains or (losses) (Attach copy of federal Form 4797)</td>
<td>8 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>9.</td>
<td>Taxable IRA distributions (Attach copy of Form(s) 1099-R)</td>
<td>9 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>10.</td>
<td>Taxable pensions and annuities (Attach copy of Form(s) 1099-R)</td>
<td>10 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>11.</td>
<td>Rental real estate, royalties, partnerships, S corporations, trusts etc. (Attach copy of federal Schedule E)</td>
<td>11 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>12.</td>
<td>Reserved</td>
<td>12 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>13.</td>
<td>Farm income or (loss) (Attach copy of federal Schedule F)</td>
<td>13 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>14.</td>
<td>Unemployment compensation</td>
<td>14 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>15.</td>
<td>Social security benefits</td>
<td>15 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>16.</td>
<td>Other income (Attach statement listing type and amount)</td>
<td>16 .00</td>
<td>.00</td>
<td>.00</td>
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<tr>
<td>17.</td>
<td>Total additions (Add lines 2 through 16)</td>
<td>17 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>18.</td>
<td>Total income (Add lines 1 through 16)</td>
<td>18 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>19.</td>
<td>Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)</td>
<td>19 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>20.</td>
<td>Total income after deductions (Subtract line 19 from line 18)</td>
<td>20 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>21.</td>
<td>Exemptions (Enter the total exemptions, from Form GR-1040, page 2, box 1h, in line 21a and multiply this number by $600 and enter on line 21b)</td>
<td>21a 21b 22a 22b</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>22.</td>
<td>Total income subject to tax (Subtract line 21b from line 20)</td>
<td>22 .00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>23.</td>
<td>Tax at (tax rate) (Multiply line 22 by Grand Rapids resident tax rate of 1.5% (0.015) or nonresident tax rate of 0.75% (0.0075) and enter tax on line 23b, or if using Schedule TC to compute tax, mark (X) box 23a and enter tax from Schedule TC, line 23c)</td>
<td>23a 23b 23c 24a 24b 24c 24d 25a 25b 25c 26a 26b 26d 27a 27b 27c 27d 27e 27f 27g 27h 27i 27j 27k 27l 27m 27n 27o 27p 27q 27r 27s 27t 27u 27v 27w 27x 27y 27z 28a 28b 28c 28d 28e 28f 28g 28h 28i 28j 28k 28l 28m 28n 28o 28p 28q 28r 28s 28t 28u 28v 28w 28x 28y 28z 29a 29b 29c 29d 29e 29f 29g 29h 29i 29j 29k 29l 29m 29n 29o 29p 29q 29r 29s 29t 29u 29v 29w 29x 29y 29z 30a 30b 30c 30d 30e 30f 30g 30h 30i 30j 30k 30l 30m 30n 30o 30p 30q 30r 30s 30t 30u 30v 30w 30x 30y 30z 31a 31b 31c 31d 31e 31f 31g 31h 31i 31j 31k 31l 31m 31n 31o 31p 31q 31r 31s 31t 31u 31v 31w 31x 31y 31z</td>
<td>.00</td>
<td>.00</td>
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**EXCLUSIONS/ADJUSTMENTS**

<table>
<thead>
<tr>
<th>Exclusions/Adjustments</th>
<th>Column C Taxable Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30)</td>
<td>.00</td>
</tr>
</tbody>
</table>

**PAY WITH RETURN**

26. Amount you owe (Add lines 23b and 25c, and subtract line 24d) MAKE CHECK OR MONEY ORDER PAYABLE TO: CITY OF GRAND RAPIDS, OR TO PAY WITH A DIRECT WITHDRAWAL, mark (X) in line 26a and enter tax due, line 26b, and complete lines 26c, d & e.

**OVERPAYMENT**

27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30) .00

**ENCLOSE CHECK OR MONEY ORDER**

- Amount of credit to 2021 => 29 .00
- Amount of overpayment credited forward to 2021 .00
- Amount of overpayment refunded (Line 27 less lines 28d and 29) (For refund to be directly deposited to your bank account, mark refund box, line 31a, and complete line 31 c, d & e) .00
- Refund amount => 30 .00
- Direct deposit refund (Mark (X) box 31a and complete lines 31c, and 31d) .00
- Refund (direct deposit) .00
- Pay tax due (direct withdrawal) .00
- Account number .00

**MAIL REFUND & CREDIT FORWARD RETURN TO: GRAND RAPIDS INCOME TAX DEPT, PO BOX 106, GRAND RAPIDS, MI 49501-0106**

**MAIL TAX DUE & OTHER RETURNS TO: GRAND RAPIDS INCOME TAX DEPARTMENT, PO BOX 107, GRAND RAPIDS, MI 49501-0107**

**20MI-GRR-1040R-1**

**GRAND RAPIDS INCOME TAX DEPARTMENT, PO BOX 107, GRAND RAPIDS, MI 49501-0107**

**INDIVIDUAL RETURN DUE APRIL 30, 2021**
**Taxpayer's name**

**Taxpayer's SSN**

---

**EXEMPTIONS SCHEDULE**

<table>
<thead>
<tr>
<th>Exemption Type</th>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>Regular</th>
<th>65 or over</th>
<th>Blind</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a. You</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1b. Spouse</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Enter the number of boxes checked on lines 1a and 1b.

1d. List Dependents

<table>
<thead>
<tr>
<th>Dependents</th>
<th>Check box if you can be claimed as a dependent on another person's tax return</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1, Name</td>
<td></td>
</tr>
<tr>
<td>#2, Name</td>
<td></td>
</tr>
<tr>
<td>#3, Name</td>
<td></td>
</tr>
<tr>
<td>#4, Name</td>
<td></td>
</tr>
<tr>
<td>#5, Name</td>
<td></td>
</tr>
<tr>
<td>#6, Name</td>
<td></td>
</tr>
<tr>
<td>#7, Name</td>
<td></td>
</tr>
<tr>
<td>#8, Name</td>
<td></td>
</tr>
</tbody>
</table>

1f. Enter number of dependent children listed on line 1d.

1g. Enter number of other dependents listed on line 1d.

1h. Total exemptions (Add lines 1e, 1f and 1g; enter here and also on page 1, line 21a).

---

**EXCLUDED WAGES AND TAX WITHHELD SCHEDULE**

(See instructions. Resident wages generally not excluded)

<table>
<thead>
<tr>
<th>W-2 No.</th>
<th>COLUMN A</th>
<th>COLUMN B</th>
<th>COLUMN C</th>
<th>COLUMN D</th>
</tr>
</thead>
<tbody>
<tr>
<td>Col. A</td>
<td>Social Security Number</td>
<td>Employer's ID Number</td>
<td>EXCLUDED WAGES</td>
<td>GRR TAX WITHHELD</td>
</tr>
<tr>
<td>T or S</td>
<td>(Form W-2, box a)</td>
<td>(Form W-2, box b)</td>
<td>(Attach Excluded Wages Sch)</td>
<td>(Form W-2, box 19)</td>
</tr>
</tbody>
</table>

9. Enter number of boxes checked on lines 1a and 1b.

9. Enter number of other dependents listed on line 1d.

9. Enter number of dependent children listed on line 1d.

11. Totals (Enter here and on page 1; part-yr residents on Sch TC) << Enter on pg 1, ln 1, col B "EXCLUDED WAGES"

---

**DEDUCTIONS SCHEDULE**

(See instructions; deductions allocated on the same basis as related income)

<table>
<thead>
<tr>
<th>DEDUCTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. IRA deduction (Attach copy of schedule 1 of federal return &amp; evidence of payment)</td>
</tr>
<tr>
<td>2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of schedule 1 of federal return)</td>
</tr>
<tr>
<td>3. Employee business expenses (See instructions and attach deduction worksheet)</td>
</tr>
<tr>
<td>4. Moving expenses (Into Grand Rapids area only) (Attach copy of federal Form 3903)</td>
</tr>
<tr>
<td>5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of schedule 1 of federal return)</td>
</tr>
<tr>
<td>6. Renaissance Zone deduction (Attach Schedule RZ OF 1040)</td>
</tr>
<tr>
<td>7. Total deductions (Add line 1 through line 6, enter total here and on page 1, line 19)</td>
</tr>
</tbody>
</table>

---

**ADDRESS SCHEDULE**

(Where taxpayer (T), spouse (S) or both (B) resided during year and dates of residency)

<table>
<thead>
<tr>
<th>MARK</th>
<th>T, S, B</th>
<th>List all residence (domicile) addresses (Include city, state &amp; zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print &quot;Same.&quot; If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.</th>
<th>FROM</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>MONTH</td>
<td>DAY</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>MONTH</td>
<td>DAY</td>
</tr>
</tbody>
</table>

---

**THIRD PARTY DESIGNEE**

Do you want to allow another person to discuss this return with the Income Tax Office? Yes, complete the following No

<table>
<thead>
<tr>
<th>Designee's name</th>
<th>Phone No.</th>
<th>Personal Identification number (PIN)</th>
</tr>
</thead>
</table>

---

**SIGNATURES**

| TAXPAYER'S SIGNATURE - If joint return, both spouses must sign | Date (MM/DD/YY) | Taxpayer's occupation | Daytime phone number | If deceased, date of death |
| SPOUSE'S SIGNATURE | Date (MM/DD/YY) | Spouse's occupation | Daytime phone number | If deceased, date of death |

---

<table>
<thead>
<tr>
<th>SIGNATURE OF PREPARER OTHER THAN TAXPAYER</th>
<th>Date (MM/DD/YY)</th>
<th>PTIN, EIN or SSN</th>
<th>Preparer's phone no.</th>
</tr>
</thead>
</table>

---

<table>
<thead>
<tr>
<th>FIRMS NAME (or yours if self-employed), ADDRESS AND ZIP CODE</th>
<th>NACTP software number</th>
</tr>
</thead>
</table>

---

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If I am a resident claiming a credit for taxes paid to another city, I acknowledge and consent to the City's verification of unrefunded payment to that city. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

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**Revised:** 06/18/2018