

**2022**  
**CITY OF GRAND RAPIDS INCOME TAX**

**NON-RESIDENT FORMS AND INSTRUCTIONS**  
**Form GR-1040NR—Individual Return**

For use by individuals who were not residents of the  
City of Grand Rapids at any time during 2022, but  
who earned taxable income in Grand Rapids during  
2022 and by TRUSTS and ESTATES

**FILING DATE:** Your return must be filed by May 1ST, 2023

**REMITTANCE:** Make remittance payable to: GR City Income Tax

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

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



Telephone number: (616) 456-3415 Option 0



Office hours: Monday, Tuesday, Thursday, Friday  
8 a.m. to 5:00 p.m. Wednesday - 8am to 7pm  
(April 5th to April 26th) Saturday 8am- 2pm on  
February 11th, March 11th, March 25th, April 1st,  
April 15th, April 22nd, & April 29th.



Phone hours:  
Monday through Friday 8 a.m. to 5:00 p.m.  
Wednesday 8am- 7pm (March 8th to April 26th)

Website: [www.grcity.us/incometax](http://www.grcity.us/incometax)

## NONRESIDENTS

If you lived outside of the Grand Rapids city limits for the entire year but had income earned inside of the Grand Rapids city limits, you will file a non-resident tax return. If you moved during the year and lived both inside and outside of the Grand Rapids city limits, you will file as a part-year resident. See separate part-year tax form, instructions and Sch TC (part-year resident schedule) if applicable.

For non-residents, only income earned in the city limits is taxable. Alimony received and gambling winnings are not taxable to non-residents.

### NONRESIDENT INCOME SUBJECT TO TAX:

1. Compensation for work done or services performed in the Grand Rapids city limits which includes, but is not limited to, the following: bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.
2. Net profits from the operation of an unincorporated business, profession or other activity attributable to business activity conducted in Grand Rapids, whether or not such business is located in Grand Rapids. This includes business interest income from business activity in Grand Rapids.
3. Gains or losses from the sale or exchange of real or tangible personal property located in the Grand Rapids city limits.
4. Net profits from the rental of real or tangible personal property located in Grand Rapids.
5. Premature distributions from an Individual Retirement Account (IRA) where a deduction was claimed on a current or previous year's Grand Rapids income tax return.
6. Premature distributions from a pension plan attributable to work performed in Grand Rapids.
7. Deferred compensation earned in Grand Rapids.

**Wages received while on vacation, holiday and sick pay are taxable at the same percentage as your taxable wages, as is third party sick pay. Severance pay is also taxable at the same percentage as your wages had been taxable. If you allocated wages prior to receiving severance pay, a 3 to 5 year average should be used. This income cannot be excluded merely because it was paid to you after you stopped physically working in the Grand Rapids city limits.**

**Wage Allocations on Commissions, etc.** A nonresident salesperson paid on a commission basis or other results achieved should allocate wages based on commissions received or other results achieved attributable to efforts expended in Grand Rapids. A nonresident insurance salesperson paid sales commissions and renewal commissions should allocate compensation on the following basis: Allocate commissions from life, health, accident and vehicle (auto) insurance based on the location (residence) of the purchaser. Allocate commissions from group insurance based on the location of the group. Allocate commissions from fire and casualty insurance based on the location of the risk insured.

**Line 1 – Taxable wages.** In Column A, you will report 100% of your wages as shown on the federal return. In Column B, you will report wages earned outside of the Grand Rapids city limits. If excluding wages in Column B, you will need to attach the WAGES AND EXCLUDIBLE WAGES SCHEDULE (Attachment 2-1, typically found on page 3 of the tax form). Box 7 asks for the address of your actual work location – this is not always the same as the address on the W-2 form. In Box 7 you should provide the location where you actually physically report to in order to perform your work duties. If you work in multiple locations for an employer, mark (x) the box on Line 6 and provide as much detail as possible.

**Please note that if you exclude 100% of your wages from an employer that withheld tax for Grand Rapids, you will be asked to provide a statement from the employer that no work duties were done in the Grand Rapids city limits. If you will not be working in the city limits for the employer, we also ask for the date that they stopped withholding tax for Grand Rapids. Grand Rapids tax should not be withheld on wages earned outside of the Grand Rapids city limits by non-residents. You may need to file an updated W-4 Form with your payroll department to indicate you do not live or work in the Grand Rapids city limits. Employer verification may also be requested if you indicate a large percentage of your time was spent working outside of the Grand Rapids city limits.**

**Wages earned while working from home.** The same verification from the employer will be requested if you exclude wages earned while working at home when Grand Rapids tax was withheld. If you are permanently working remotely and will not be returning to a Grand Rapids work location, withholding for Grand Rapids should be ceased. **Starting with tax year 2022, the CF-COV Covid work allocation worksheet will not be accepted as mandatory government stay home orders were no longer in place.** The Grand Rapids Income Tax Ordinance (Sec. 141.613, Reg. 13.2) states the following: the mere fact that a nonresident employee takes work home with them and performs such work at their home does not permit for the allocation of compensation. If an office or other work space is maintained for you in the city limits and you choose to work from home, this compensation cannot be allocated/excluded.

Wages are only to be taken from Box 1 of the W-2 form. Wages are not to be taken from Box 18. If you are allocating wages and Box 18 is the correct taxable amount, you are still required to fill out WAGES AND EXCLUDIBLE WAGES SCHEDULE.

**Line 2 – Taxable interest.** In general, interest income is not taxable to non-residents unless related to business income. For example, if you own commercial property in the Grand Rapids city limits and receive income (such as interest paid on land contract) the interest is taxable.

**Lines 3 and 5 – Dividends and Alimony.** Neither item is taxable to non-residents.

**Line 6 – Business income (or loss) – PLEASE ATTACH FEDERAL SCH C.** Any business income earned in the Grand Rapids city limits is taxable to non-residents. If you are claiming a loss, please be sure the actual address of the business is provided so we may verify it was in the Grand Rapids city limits or the loss may be disallowed.

**Line 7 – Capital Gains (or Losses).** Capital gains or losses of a nonresident are included in taxable income to the extent the gains or losses are from property located in Grand Rapids. Capital losses from property located in Grand Rapids are allowed to the same extent they are allowed under the Internal Revenue Code. Unused 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. Deferred capital gain income from installment sales and like-kind exchange of property located in Grand Rapids are taxable in the year recognized on the taxpayer's federal income tax return. Flow through income or loss from an S corporation reported on a nonresident's federal Schedule D is excluded on the Exclusions and Adjustments to Capital Gains or (Losses) schedule. Attach copies of federal Schedule K-1 (Form 1120S). Use the Exclusions and Adjustments to Capital Gains or (Losses) schedule to compute exclusions and adjustments to capital gains. NOTE: A common error on a nonresident return is failure to complete the Exclusions and Adjustments schedule to exclude the capital loss carryover reported on the taxpayer's federal income tax return.

**Line 8 – Other Gains (or Losses).** A nonresident's other gains and losses are included in taxable income to the extent the gains or losses are from property located in Grand Rapids. Deferred other gains and losses from installment sales and like-kind exchanges of property located in Grand Rapids are taxable in the year recognized on the taxpayer's federal income tax return. Deferred other gains must be supported by attaching a copy of federal Form 6252 and/or Form 8824. Flow through income or loss from an S corporation reported on federal Form 4797 is excluded on the Exclusions and Adjustments to Other Gains and (Losses) schedule. Attach copies of federal Schedule K-1 (Form 1120S). Nonresidents reporting other gains and losses must attach a copy of federal Form 4797. Use the Exclusions and Adjustments to Other Gains and Losses schedule to compute exclusions and adjustments to other gains and losses reported on the federal income tax return. On line 4 of the schedule enter the total excluded other gains or losses and also enter this total on page 1, line 8, column B.

**Line 9 – IRA Distributions.** That portion of a premature IRA distribution that was deducted from Grand Rapids taxable income in the current or a prior tax year (reported on Form 1099-R, box 7, distribution code 1) are taxable to a nonresident. IRA distributions received after age 59 ½ or described by Section 72(t)(2)(A)(iv) of the IRC are not taxable.

NONRESIDENTS (Continued)

**Line 10- Taxable Pensions and Annuities.** Premature pension plan distributions (those received by a nonresident prior to qualifying for retirement) are taxable to the same extent the normal wages from the employer are taxable. A nonresident remaining employed by the particular employer in Grand Rapids may not exclude amounts received from deferred compensation plans that let the employee set the amount to be put aside and do not set retirement age or requirements for years of service. These plans include, but are not limited to, plans under Sections 401(k), 457 and 403(b) of the Internal Revenue Code (IRC): Amounts received before the recipient could retire under the plan provisions, including amounts paid on separation, withdrawal or discontinuance of the plan. Amounts received as early retirement incentives unless the incentives were paid from a pension trust. Form 1099-R, box 7, code 8, Excess contributions or excess deferrals taxable in current tax year are taxable to a nonresident to the same extent and on the same basis as the normal earning from the specific employer are taxable. Note: Form 1099-R, box 7, code P, reports excess contributions or excess deferrals taxable in the prior tax year and may require a nonresident to file an amended return for the prior tax year. See Line 10 under "Residents" for additional information on nontaxable pension and retirement benefits.

**Line 11 – Rental real estate, royalties, partnerships, S Corporations, trusts, etc.** – PLEASE ATTACH FEDERAL SCHEDULE E. All income reported on the federal Schedule E that comes from business activity in Grand Rapids or property located in Grand Rapids is taxable to nonresidents. When an estate or trust has taxable income in Grand Rapids, the estate or trust must file a return and pay tax on distributions to nonresidents and on undistributed taxable income. The following income reported on federal Schedule E is excludable: income from business activity or property outside Grand Rapids including royalty income upon which Michigan severance tax was paid; S corporation flow through income or loss reported on Schedule E; and income from estates and trusts. Explain all exclusions on the Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc. schedule. On line 6 of this schedule enter the total exclusions and adjustments; enter also on page 1, line 11, column C.

**Line 13 – Farm Income (or Loss).** A nonresident's profit or loss from a farm are included in Grand Rapids income to the extent the profit or loss results from work done, services rendered or other activities conducted in Grand Rapids. The portion of the profit or loss reported on the Grand Rapids return is determined by use of the three factor Farm Allocation Percentage formula. Sales of crops at the produce market, any of the farmer's markets or a produce stand located in the city is Grand Rapids business activity and subjects the farm to Grand Rapids income tax.

**Line 16 – Other Income.** Any other income earned in the Grand Rapids city limits for which there is not a specific line is reported here. Gambling income is not taxable to non-residents of Grand Rapids.

**Line 19 – Total Deductions.** A nonresident's deductions are limited by the extent they relate to income taxable under the Grand Rapids Income Tax Ordinance. Nonresidents must allocate deductions the same way related income is allocated. For example, if you contributed to an Individual Retirement Account (IRA) but only 50% of your wages are taxable to Grand Rapids, only 50% of the IRA deduction can be claimed.

**See GENERAL INSTRUCTIONS FOR ALL FILERS for mailing addresses**

INDIVIDUAL RETURN DUE APRIL 30, 2023

Taxpayer's SSN		Taxpayer's first name Initial Last name		<b>RESIDENCE STATUS</b>	
Spouse's SSN		If joint return spouse's first name Initial Last name		<input type="checkbox"/> Resident <input checked="" type="checkbox"/> Nonresident <input type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From <input type="text"/> To <input type="text"/>	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Present home address (Number and street) Apt. no.		<b>FILING STATUS</b>	
Enter date of death on page 2, right side of the signature area		Address line 2 (P.O. Box address for mailing use only)		<input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN in Spouse's SSN box and Spouse's full name here.	
Mark box (X) below if:		City, town or post office State Zip code		Spouse's full name if married filing separately _____	
<input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2022		Foreign country name Foreign province/county Foreign postal code			

		<b>ROUND ALL FIGURES TO NEAREST DOLLAR</b>		Column A	Column B	Column C
		<b>INCOME</b>	(Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	Federal Return Data	Exclusions/Adjustments	Taxable Income
<b>SEND COPY OF PAGE 1 OF FEDERAL RETURN</b>	1. Wages, salaries, tips, etc. (W-2 forms must be attached)	1				
	2. Taxable interest	2				
	3. Ordinary dividends	3				
	4. Taxable refunds, credits or offsets of state and local income taxes	4				NOT TAXABLE
	5. Alimony received	5				
	6. Business income or (loss) (Attach copy of federal Schedule C)	6				
	7. Capital gain or (loss) (Attach copy of fed. Sch. D) 7a. <input type="checkbox"/> Mark if federal Sch. D not required	7				
	8. Other gains or (losses) (Attach copy of federal Form 4797)	8				
	9. Taxable IRA distributions (Attach copy of Form(s) 1099-R)	9				
	10. Taxable pensions and annuities (Attach copy of Form(s) 1099-R)	10				
	11. Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Attach copy of federal Schedule E)	11				
	12. Subchapter S corporation distributions (Att. copy of fed. Sch. K-1)	12		NOT APPLICABLE		
	13. Farm income or (loss) (Attach copy of federal Schedule F)	13				
	14. Unemployment compensation	14				NOT TAXABLE
	15. Social security benefits	15				NOT TAXABLE
	16. Other income (Attach statement listing type and amount)	16				
	17. Total additions (Add lines 2 through 16)	17				
	18. Total income (Add lines 1 through 16)	18				
19. Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)	19					
20. Total income after deductions (Subtract line 19 from line 18)	20					
21. Exemptions (Enter the total exemptions, from Form CF-1040, page 2, box 1h, on line 21a and multiply this number by \$600 and enter on line 21b)	21			\$600 21a <input type="text"/>	21b <input type="text"/>	
22. Total income subject to tax (Subtract line 21b from line 20)	22					
23. Tax at (tax rate) (Multiply line 22 by non-resident rate for city .75% and enter tax on line 23b)	23			23a <input type="text"/>	23b <input type="text"/>	
24. Payments and credits 24a <input type="text"/> GR tax withheld 24b <input type="text"/> Other tax payments (est, extension, or fwd, partnership & tax option corp) 24c <input type="text"/> Credit for tax paid to another city 24d <input type="text"/> Total payments & credits	24					
25. Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="text"/> Interest 25b <input type="text"/> Penalty 25c <input type="text"/> Total interest & penalty	25					
<b>TAX DUE</b> 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) pay tax due, line 31b, and complete lines 31c, d & e)	26				<b>PAY WITH RETURN</b>	
<b>OVERPAYMENT</b> 27. Tax overpayment (Subtract lines 23b and 25c from line 24d; choose overpayment options on lines 28 - 30)	27					
28. Amount of overpayment donated 28a <input type="text"/> Donation 1 28b <input type="text"/> Donation 2 28c <input type="text"/> Donation 3 28d <input type="text"/> Total donations	28					
29. Amount of overpayment credited forward to 2023	29				Amount of credit to 2023 >>	
30. 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)	30				Refund amount >>	
31. Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31	31a <input type="checkbox"/>	31b <input type="checkbox"/>	31c <input type="text"/> Refund (direct deposit) 31d <input type="text"/> Pay tax due (direct withdrawal) 31e <input type="text"/> Account number	31e <input type="text"/> Account Type:	31e1. Checking <input type="checkbox"/> 31e2. Savings <input type="checkbox"/>

Taxpayer's name

Taxpayer's SSN

EXEMPTIONS SCHEDULE

Form with fields for exemptions: 1a. You, 1b. Spouse, 1c. List Dependents, 1d. List Dependents, 1e. Enter the number of boxes checked on lines 1a and 1b, 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 with 8 columns: W-2 #, Col. A T or S, COLUMN B SOCIAL SECURITY NUMBER, COLUMN C EMPLOYER'S ID NUMBER, COLUMN D EXCLUDED WAGES, FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE, COLUMN E GR TAX WITHHELD, COLUMN F LOCALITY NAME. Includes a totals row at the bottom.

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

Table with 2 columns: DEDUCTIONS (lines 1-7) and DEDUCTIONS. Includes a total line at the bottom.

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

Table with 4 columns: MARK T, S, B, List all residence (domicile) addresses, FROM MONTH DAY, TO MONTH DAY.

THIRD PARTY DESIGNEE

Form with fields: Do you want to allow another person to discuss this return with the Income Tax Office? (Yes/No), Designee's name, Phone No., Personal identification number (PIN)

Signature section: 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. Includes fields for TAXPAYER'S SIGNATURE, SPOUSE'S SIGNATURE, Date, Occupation, Daytime phone number, and If deceased, date of death.

Preparer's section: Some cities are using new communication methods. If your City participates and you would like email notifications regarding important changes and Income Tax related information please provide your email address. No City will email you asking for your social security number. Includes fields for SIGNATURE OF PREPARER OTHER THAN TAXPAYER, Date, PTIN, EIN or SSN, Preparer's phone no., and FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE.

**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-1**  
*All W-2 forms must be attached to page 1 of the return* Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, col. B.

WAGES, ETC.	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>	From <input type="text"/> To <input type="text"/>
6. Mark (X) box if you work at multiple locations in and out of Grand Rapids	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

NONRESIDENT WAGE ALLOCATION	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.			
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

EXCLUDIBLE WAGES	Employer (or source) 1	Employer (or source) 2	Employer (or source) 3
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Grand Rapids			
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			
22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form CF-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)			
23. Total excludible wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form CF-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)			
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form CF-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2022 Grand Rapids</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B**

**Attachment 2-2**

**All W-2 forms must be attached to page 1 of the return**

Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of Grand Rapids	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			
<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.			
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			
<b>EXCLUDIBLE WAGES</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Grand Rapids			
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2022 Grand Rapids</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-3**  
*All W-2 forms must be attached to page 1 of the return* Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	Employer (or source) 7		Employer (or source) 8		Employer (or source) 9	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	<input type="checkbox"/>	To	From	<input type="checkbox"/>	To
6. Mark (X) box if you work at multiple locations in and out of {CN}	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 7		Employer (or source) 8		Employer (or source) 9	
For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.						
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)						
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city						
13. Actual number of days or hours worked (Line 11 less line 12)						
14. Enter actual number of days or hours worked in city						
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%		%		%	
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)						

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 7		Employer (or source) 8		Employer (or source) 9	
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludible wages						
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by {CN}						
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**



Taxpayer's name	Taxpayer's SSN	<b>2022 Grand Rapids</b>	
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**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-4**  
*All W-2 forms must be attached to page 1 of the return* Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	<input type="checkbox"/>	To	From	<input type="checkbox"/>	To
6. Mark (X) box if you work at multiple locations in and out of Grand Rapids	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there: include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.						
11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)						
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city						
13. Actual number of days or hours worked (Line 11 less line 12)						
14. Enter actual number of days or hours worked in city						
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%		%		%	
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)						

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludible wages						
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by Grand Rapids						
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

GRAND RAPIDS INCOME TAX DEPT.  
300 Monroe Ave NW  
Grand Rapids, MI 49503

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**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 copies of Form(s) W-2. If you are claiming a credit for Grand Rapids withholding, the locality name on your W-2 must be Grand Rapids.