

**WAGES AND EXCLUDIBLE WAGES SCHEDULE - GR-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-1**  
*All W-2 forms must be attached to page 1 of the return* Revised 09/30/2019

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (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 1). Excludible wages for each employer are also reported on Form GR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form GR-1040, page 1, line 1, column 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="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 the 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 Grand Rapids 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 Grand Rapids 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 Grand Rapids 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 of Grand Rapids			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Grand Rapids			
15. Percentage of days or hours worked in Grand Rapids (Line 14 line 13; default is 100%)	%	%	%
16. Wages earned in Grand Rapids (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 GR-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 GR-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 GR-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 GR-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.**

**WAGES AND EXCLUDIBLE WAGES SCHEDULE - GR-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-1**  
*All W-2 forms must be attached to page 1 of the return* Revised 09/30/2019

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (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 1). Excludible wages for each employer are also reported on Form GR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form GR-1040, page 1, line 1, column B.

WAGES, ETC.	Employer (or source) 4	Employer (or source) 5	Employer (or source) 6
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 the 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) 4	Employer (or source) 5	Employer (or source) 6
For use by nonresidents or part-year residents who worked both in and outside of the Grand Rapids 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 Grand Rapids 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 Grand Rapids 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 of Grand Rapids			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in Grand Rapids			
15. Percentage of days or hours worked in Grand Rapids (Line 14 line 13; default is 100%)	%	%	%
16. Wages earned in Grand Rapids (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 GR-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 GR-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 GR-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 GR-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.**