

# 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 3<sup>rd</sup>, March 3<sup>rd</sup>,  
March 24<sup>th</sup>, April 14<sup>th</sup>, and April 28<sup>th</sup> 2018.



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

# CITY OF GR Part-Year RESIDENT INDIVIDUAL INCOME TAX RETURN

**GR-1040R**

Tax Year  

Please print. Complete social security numbers are required.	Your first name & initial	Last name	Your Social Security Number--REQUIRED									
	If joint, spouse's first name & initial	Last name	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> <td style="border: 1px solid black; width: 25px; height: 25px;"></td> </tr> </table>									
Home address (Number and street or rural route)			Spouse's Social Security Number									
<b>SEE INSTRUCTIONS</b>	City, town or post office	State	Zip code	Day phone		Evening phone						

<input type="checkbox"/> Part Year Resident from ___/___/___ to ___/___/___ Former Address:	<input type="checkbox"/> Taxpayer only <input type="checkbox"/> Spouse only <input type="checkbox"/> Both	If married, is spouse filing a separate return? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Schedule 1 Exemption Amount				
Check boxes that apply:	Regular	65 or over	Blind	1. Number of boxes checked
Yourself	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Number of dependent children and/or other dependents for which you claimed an exemption on your federal return
Spouse	<input type="checkbox"/> **	<input type="checkbox"/>	<input type="checkbox"/>	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				<b>Multiply number of exemptions in line 3 by \$600 and enter on line 5 of return summary below.</b>

Schedule 2 Wage Detail		ATTACH GR COPY OF FORM(S) W-2		Column A	Column B
Employer's name	Street address of actual work location(s)	Grand Rapids tax withheld	Total wages from Box 1 of W-2		
		.00	.00		
		.00	.00		
		.00	.00		
		.00	.00		
<b>Totals</b>		1a. .00	1b. .00		

Schedule 3 Payments		
1. Tax withheld by your employer from line 1a. of Schedule 2	1. .00	
2. Prev yr estimated payments, credit from previous year, payment with extension	2. .00	
3. Credit for tax paid to another city--from Page 2, Worksheet 1	3. .00	Attach copy of other return
4. Total payments--enter here and on line 8 of return summary below	4. .00	

<b>Return Summary</b>	1. Total wages, salaries and tips from Schedule 2, line 1b. <b>Attach your W-2 form(s)</b>	1. .00
	2. Other income/loss from Page 2, Schedule 4, line 11	2. .00
	3. Deductions from Page 2, Schedule 5, Line 5 (Enter as negative amount)	3. .00
	4. Combine lines 1, 2 and 3. This is your total Grand Rapids income	4. .00
<b>Exemptions</b>	5. Multiply number of exemptions from Schedule 1, line 3 by \$600 and enter here	5. .00
<b>Taxable Income</b>	6. Subtract line 5 from line 4. This is your taxable income	6. .00
<b>Tax</b>	7. Multiply line 6 by 1.5% (.015) This is your Grand Rapids tax <b>Tax &gt;&gt;&gt;</b>	7. .00
<b>Payments</b>	8. Total of Grand Rapids payments from Schedule 3, line 4 <b>Payments &gt;&gt;&gt;</b>	8. .00
<b>Tax Due</b>	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) <b>Pay With Return &gt;&gt;&gt;</b>	9. .00
<b>Overpayment</b>	10. If payments (line 8) are larger than tax (line 7) ENTER OVERPAYMENT <b>Overpayment &gt;&gt;&gt;</b>	10. .00
<b>Credit to next</b>	11. Amount of overpayment to be held and applied to the next year <b>Credit to next&gt;&gt;&gt;</b>	11. .00
<b>Donation</b>	12. Overpayment donated--See page 2 <b>Donation &gt;&gt;&gt;</b>	12. .00
<b>Refund</b>	13. Amount of overpayment to be refunded (For direct deposit, mark refund box, line 14a, and complete lines 14 c,d,e & f) <b>Refund &gt;&gt;&gt;</b>	13. .00
<b>Direct Deposit or Direct Payment</b>	14. Direct deposit refund or direct withdrawal payment Mark one: 14a <input type="checkbox"/> Refund-direct deposit 14b <input type="checkbox"/> Pay tax due-direct withdraw c. Routing number <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> e. Type of account: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <small>(Default is date processed)</small> d. Account number <span style="border: 1px solid black; display: inline-block; width: 150px; height: 15px;"></span> f. Withdrawal date: <span style="border: 1px solid black; display: inline-block; width: 50px; height: 15px;"></span>	

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.

<b>PLEASE SIGN HERE</b>	Your signature	Spouse's signature if joint return	Paid preparer's signature	
	Date	Your occupation	Date	Spouse's occupation

**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				4. .00
5. Income/loss from partnerships--Federal Schedule E, page 2				5. .00
6. Income/loss from sale or exchange of property (Capital gains)--Federal Schedule D/Form 8949				6. .00
7. Distributions from Subchapter S corporations--Federal Schedule K-1				7. .00
8. Income from estates/trusts--Federal Schedule E, page 2				8. .00
9. Premature distributions from profit sharing plans, pension plans and/or IRAs				9. .00
10. Other income (alimony received, gambling winnings, taxable scholarships, etc.)				10. .00
11. Total--combine lines 1c. through 10--enter here and on page 1, line 2 of return summary				11. .00

**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)	1. .00
2. Employee business expenses--attach Federal 2106 or list	2. .00
3. Moving expenses--attach Federal 3903 or list	3. .00
4. Alimony paid--attach page 1 of Federal 1040	4. .00
5. Total--add lines 1 through 4--enter here and on page 1, line 3 of return summary	5. .00

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

1. Total income after deductions (before exemptions) from non-resident city return	1. .00
2. Less: exemption amount from Grand Rapids return--page 1, line 5	2. .00
3. Subtract line 2 from line 1	3. .00
4. Rate (if the other City is Detroit the Rate would be .0075)	4. .005
5. Multiply line 4 by line 3--enter here and on page 1, schedule 3, line 3	5. .00

**(Credit is limited to actual tax liability from other city's return)**

**Part year residents:** Include income on line 1 of this worksheet only to the extent that it is taxable by Grand Rapids as a resident and taxable by another city that imposes an income tax as a non-resident

**Note:** You must complete a separate Worksheet 1 for each city in which you filed a non-resident return

**YOU MUST ATTACH A COPY OF PAGE ONE OF THE OTHER CITY'S RETURN**

**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

**If Applicable:**

- ◆ Federal Form 2106
- ◆ Federal Form 3903
- ◆ Federal Schedule C
- ◆ Federal Schedule D, Forms 8949, 4797, 6252
- ◆ Federal Schedule E including Federal Schedule K-1 for all S corporations shown on Schedule E, if any
- ◆ Copies of all forms 1099-R for taxpayers under age 65

**DONATION OF OVERPAYMENT**

You may contribute your overpayment from Page 1, line 10 to one of the Education Foundations listed by checking the appropriate box. If you check a box, the amount of your overpayment requested will be sent to the charity you have chosen.

<input type="checkbox"/> Flags for Veterans Graves in GR	Amount To Donate	1. .00
<input type="checkbox"/> 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. ( ) \_\_\_\_\_

Taxpayer's name	Taxpayer's SSN	GRAND RAPIDS	
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**SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - GR-1040, PAGE 1, LINES 23a AND 23b** **Attachment 1**

A part-year resident is required to complete and attach this schedule to the Grand Rapids return: Revised 07/06/2014

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

<b>A. PART-YEAR RESIDENCY PERIOD</b>		From	To	<b>B. PART-YEAR RESIDENT'S FORMER ADDRESS</b>	
Taxpayer				Taxpayer	
Spouse				Spouse	

<b>INCOME</b>		Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. (Attach Form(s) W-2)	1	.00	.00	.00	.00
2. Taxable interest	2	.00	.00	.00	NOT TAXABLE
3. Ordinary dividends	3	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4	.00	.00	NOT APPLICABLE	NOT TAXABLE
5. Alimony received	5		.00	.00	.00
6. Business income or (loss) (Att. copy of fed. Sch. C)	6	.00	.00	.00	.00
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	.00	.00	.00	.00
8. Other gains or (losses) (Att. copy of Form 4797)	8	.00	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10	.00	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11	.00	.00	.00	.00
12. Reserved	12		.00	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13	.00	.00	.00	.00
14. Unemployment compensation	14	.00	.00	NOT APPLICABLE	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT APPLICABLE	NOT TAXABLE
16. Other income (Att. statement listing type and amt)	16	.00	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17	.00	.00	.00	.00
18. Total income (Add lines 1 through 16)	18	.00	.00	.00	.00

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

1. IRA deduction (Attach copy of page 1 of federal return & evidence of payment)	1	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of page 1 of fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (See instructions & att. copy of fed. Form 2106)	3			.00	.00
4. Moving expenses (Into Grand Rapids area only) (Attach copy of federal Form 3903)	4	.00	.00	.00	.00
5. Alimony paid (DO NOT INCLUDE CHILD SUPPORT. (Att. copy of page 1 of fed. return)	5	.00	.00	.00	.00
6. Renaissance Zone deduction (Att. Sch. RZ)	6			.00	.00
19. Total deductions (Add lines 1 through 6)	19			.00	.00
20a. Total income after deductions (Subtract line 19 from line 18)	20a			.00	.00
20b. Losses transferred between columns C and D (If line 20a is a loss in either column C or D, see instructions)	20b			.00	.00
20c. Total income after adjustment (Line 20a less line 20b)	20c			.00	.00
21. Exemptions (Enter the number of exemptions from Form GR-1040, page 2, box 1h, on line 21a; multiply line 21a by \$600; and enter on line 21b) (If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion on line 21c)	21a			.00	.00
	21b				
	21c				.00
22a. Total income subject to tax as a resident (Subtract line 21b from line 20c; if zero or less, enter zero)	22a			.00	
22b. Total income subject to tax as a nonresident (Subtract line 21c from line 20c; if zero or less, enter zero)	22b				.00
23a. Tax at resident rate (MULTIPLY LINE 22a BY 1.5% (0.015) THE RESIDENT TAX RATE)	23a			.00	
23b. Tax at nonresident rate (MULTIPLY LINE 22b BY 0.75% (0.0075), THE NONRESIDENT TAX RATE)	23b				.00
23c. Total tax (Add lines 23a and 23b) (ENTER HERE AND ON FORM GR-1040, PAGE 1, LINE 7.)	23c			.00	

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 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.