

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

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

For use by individuals who were residents of the City of Grand Rapids for only a portion of the 2022 tax year.

**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 106  
Grand Rapids, MI 49501-0106



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)

## PART-YEAR RESIDENTS SCH TC INSTRUCTIONS

**PART-YEAR RESIDENTS: COMPLETE THE SCH TC AND ATTACH IT TO PAGE 1 OF THE GR-1040. CHECK BOX 21a ON PAGE 1 OF THE GR-1040 AND CARRY THE PART-YEAR TAX CALCULATION FROM LINE 23C OF THE SCH TC. BOTH FORMS MUST BE FILED – DO NOT SEND THE SCH TC BY ITSELF.**

**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 2022, use form GR-1040TC to calculate the tax and attach it to the GR-1040. If you had income taxable as a resident and as a nonresident during the year, you must file as a part-year resident.

**Married with Different Residency Status.** If you were married in 2022 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.

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

General instructions for completing the Sch TC are below. If specific detail is needed, such as what income is taxable, please refer to the instructions attached to the Resident (GR-1040R) and Non-Resident (GR-1040NR) forms.

**COLUMN A.** Report all income in Column A as it is shown on your Federal tax return.

**COLUMN B.** Income not taxable to Grand Rapids is to be reported in Column B. This includes income earned outside of the city limits while you were a non-resident. Only income (wages, business and rental income, etc.) earned inside of the Grand Rapids city limits is taxable to non-residents. For example, if you earned wages in Sparta while you lived in Rockford, those wages would be reported in Column B because they are not taxable to Grand Rapids. PLEASE NOTE: If you are excluding wages which had Grand Rapids tax withheld upon, you must attach the WAGES AND EXCLUDIBLE WAGES SCHEDULE and provide the location(s) where work duties were actually performed. For a detailed list of taxable income taxable to non-residents, please refer to the instructions provided with the non-resident tax form.

**COLUMN C.** Report the income earned while living in the Grand Rapids city limits. **ALL** income of Grand Rapids residents is taxable – even if earned outside of the Grand Rapids city limits.

**COLUMN D.** Any income you earned in the city limits of Grand Rapids while a non-resident is to be reported in Column D. For example, if you lived in Rockford for part-of the year, but earned wages in the city limits of Grand Rapids, those wages are taxable, as is business or rental income, etc. Interest income is not taxable to non-residents unless it is related to property located in the Grand Rapids city limits (example: interest received from land contract). Capital gain income is also only taxable if related to income activity inside of the Grand Rapids city limits. For a detailed list of taxable income taxable to non-residents, please refer to the instructions provided with the non-resident tax form.

### **Sch. TC, Line 20a -Losses transferred between columns C and D**

If Schedule TC, line 20a, column C reports a resident loss and line 20a of column D reports income - or vice versa - an adjustment may be made to offset the loss against income in the other residence status.

If line 20a, column C reports a resident loss, enter the amount of the loss on line 20b, column C, as a positive amount and in column D as a negative amount. This adjustment is limited to the amount of income in line 20a, column D.

If line 20a, column D reports a nonresident loss, enter the amount of the loss on line 20b, column D as a positive amount and in column C enter

one-half of the nonresident loss in column C as a negative amount. The column D amount of this adjustment is limited to twice the amount of income on line 20a, column C.

If line 20c, column C or column D is a negative amount, it is the net operating loss (NOL) allowed to be carried forward in its status as a resident or nonresident. A resident loss is allowed to be claimed as a net operating loss deduction against future income in either resident or nonresident status. A nonresident net operating loss is allowed to be claimed as a net operating loss deduction against future nonresident income, or against future resident income at one-half of the amount of the nonresident net operating loss.

Taxpayer's name		Taxpayer's SSN		<b>2022 Grand Rapids</b>	
<b>A. PART-YEAR RESIDENCY PERIOD</b>			From	To	<b>B. PART-YEAR RESIDENT'S FORMER ADDRESS</b>
Taxpayer					Taxpayer
Spouse					Spouse

Refer to instructions for line-by-line detail

**A.** All income as reported on the Federal return

**B.** Income earned OUTSIDE of the Grand Rapids city limits while a NON-RESIDENT (Example: Wages earned in Sparta while you lived in Rockford)

**C.** ALL income earned while living in the Grand Rapids city limits - even if earned outside of Grand Rapids

**D.** Income earned INSIDE of the Grand Rapids city limits while a NON-RESIDENT (Example: Wages earned in the Grand Rapids city limits while living in Rockford)

INCOME	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 W-2 form(s)	1	.00	.00	.00
2. Taxable interest	2	.00	.00	.00
3. Ordinary dividends	3	.00	.00	.00
4. Taxable refunds, credits or offsets	4	.00	.00	.00
5. Alimony received	5		0	
6. Business income or (loss) (Att. copy of fed. Sch. C)	6			
7. Capital gain or (loss) (Att. copy of Sch. D)	7a	Mark if Sch. D not required	7b	
8. Other gains or (losses) (Att. copy of Form 4797)	8	.00	.00	.00
9. Taxable IRA distributions	9	.00	.00	.00
10. Taxable pensions and annuities (Att. Form 1099-R)	10	.00	.00	.00
11. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	11	.00	.00	.00
12. Subchapter S corporation distributions (Attach copy of federal. Schedule K-1)	12	NOT APPLICABLE	.00	.00
13. Farm income or (loss) (Att. copy of fed. Sch. F)	13	.00	.00	.00
14. Unemployment compensation	14	.00	.00	.00
15. Social security benefits	15	.00	.00	.00
16. Other income (Att. statement listing type and amt)	16	.00	.00	.00
17. Total additions (Add lines 2 through 16)	17	.00	.00	.00
18. Total income (Add lines 1 through 16)	18	.00	.00	.00

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

1. IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	1	.00	.00	.00	.00
2. Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of fed. return)	2	.00	.00	.00	.00
3. Employee business expenses (Attached CF-2106 and detailed list)	3			.00	.00
4. Moving expenses (Into city 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 CF-1040, page 2, and multiply by \$600. Enter the total on line 21b	21a			.00	
If the amount on line 21b exceeds the amount of resident income on line 20c, enter unused portion (line 20b minus line 20c) on line 21c	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 <b>MULTIPLY LINE 22a BY RESIDENT TAX RATE: .015</b>	23a			.00	
23b. Tax at non-resident rate <b>MULTIPLY LINE 22b BY NON-RESIDENT TAX RATE: .0075</b>	23b				.00
23c. Total tax (Add lines 23a and 23b) <b>ENTER HERE AND ON FORM CF-1040, PAGE 1, LINE 23b. PLACE A MARK (X) IN BOX 23a OF FORM CF-1040</b>	23c			.00	

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 type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Part-year resident Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
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			
<input type="checkbox"/> Federal Form 1310 attached		Foreign country name Foreign province/county Foreign postal code			
<input type="checkbox"/> Itemized deductions on your Federal tax return for 2022				Spouse's full name if married filing separately _____	

SEND COPY OF PAGE 1 OF FEDERAL RETURN	ROUND ALL FIGURES TO NEAREST DOLLAR		Column A	Column B	Column C
	INCOME	(Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	Federal Return Data	Exclusions/Adjustments	Taxable Income
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)			\$600 21a <input type="checkbox"/> 21b	
22.	Total income subject to tax (Subtract line 21b from line 20)			22	
23.	Tax at (tax rate) (Multiply line 22 by resident rate for city 1.5% and enter tax on line 23b, or if using Schedule TC to compute tax, check box 23a and enter tax from Schedule TC, line 23d)			23a <input checked="" type="checkbox"/> 23b	
24.	Payments and credits 24a <input type="checkbox"/> GR tax withheld 24b <input type="checkbox"/> Other tax payments (est, extension, or fwd, partnership & tax option corp) 24c <input type="checkbox"/> Credit for tax paid to another city			Total payments & credits 24d	
25.	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax 25a <input type="checkbox"/> Interest 25b <input type="checkbox"/> Penalty			Total interest & penalty 25c	
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)			<b>PAY WITH RETURN</b> 26	
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="checkbox"/> Donation 1 28b <input type="checkbox"/> Donation 2 28c <input type="checkbox"/> Donation 3			Total donations 28d	
29.	Amount of overpayment credited forward to 2023			Amount of credit to 2023 >> 29	
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)			Refund amount >> 30	
31.	Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 31a or 31b and complete lines 31c, 31d and 31e)	31a <input type="checkbox"/> Refund (direct deposit) 31c Routing number 31b <input type="checkbox"/> Pay tax due (direct withdrawal) 31d Account number		31e Account Type: <input type="checkbox"/> 31e1. Checking <input type="checkbox"/> 31e2. Savings	

Taxpayer's name

Taxpayer's SSN

EXEMPTIONS SCHEDULE

Form with fields for exemptions: 1a. You, 1b. Spouse, 1c. List Dependents, 1d. Check box if you can be claimed as a dependent on another person's tax return, 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 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

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

Table with columns: DEDUCTIONS, 1. IRA deduction, 2. Self-employed SEP, SIMPLE and qualified plans, 3. Employee business expenses, 4. Moving expenses, 5. Alimony paid, 6. Renaissance Zone deduction, 7. Total deductions

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

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

THIRD PARTY DESIGNEE

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

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. SIGN HERE TAXPAYER'S SIGNATURE, SPOUSE'S SIGNATURE, Date (MM/DD/YY), Taxpayer's occupation, Spouse's occupation, Daytime phone number, If deceased, date of death

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. Email. PREPARER'S SIGNATURE SIGNATURE OF PREPARER OTHER THAN TAXPAYER, FIRM'S NAME, Date (MM/DD/YY), PTIN, EIN or SSN, Preparer's phone no., NACTP software number

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.