

**2023**  
**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 2023 tax year.

**FILING DATE:** Your return must be filed by April 30th 2024

**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 (March 1st to May 1st)

**Saturday** 8am- 2pm on March 2nd, March 9th, March 23rd, April 6th, April 13th, April 20th & April 27th



Phone hours:

Monday through Friday 8 a.m. to 5:00 p.m.

Wednesday 8am- 7pm (February 1st to April 27th)

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

## GENERAL INSTRUCTIONS FOR ALL FILERS

This section contains general information regarding all returns. Specific instructions are attached for RESIDENT, NON-RESIDENT and PART-YEAR returns.

**PLEASE INCLUDE W-2 FORM(S) WITH YOUR RETURN.** The processing of your return may be delayed if the W-2 Forms are not attached.

### 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 quarterly estimated income tax payments if you work for an employer not withholding Grand Rapids tax from your 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 additional tax for the year, you still must file a tax return.

### DUE DATE AND EXTENSIONS

Returns are due on or before April 30<sup>th</sup> each year. 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. To apply for an extension, file Form GR-4868, Application for 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.

### 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.

### AMENDED RETURNS

If you have already filed a return and need to make changes, you may file an amended return. If your federal return is adjusted and the change affects your Grand Rapids income, an amended return must be filed and paid within 90 days. You may use the GR-1040X amended form available on our website. If you are writing corrections on a copy of the original tax return, please clearly write AMENDED at the top of the return. **Please be sure to provide an explanation for the amendment.** This information can be provided on page 2 of the 1040X in Part III: Explanation of Changes or by attaching a separate sheet. Amended returns may be mailed to: Grand Rapids Income Tax Dept, PO BOX 347, Grand Rapids, MI 49501-0347. If

applicable, please attach a copy of the amended federal return or the IRS notice detailing why your federal return was adjusted.

### 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 W-2 Form(s) 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 a copy of the death certificate and mark (X) the box under the Social Security numbers indicating the taxpayer and/or spouse is deceased. 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** home 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 at the top of page 1.

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

**Non-Resident** – a person whose domicile (principle residence) was outside the city limits 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 2023, use Form GR-1040TC to calculate the tax and attach it to the GR-1040.

**Check Residency.** Grand Rapids Street Directory to check if an address is located in the city: [grandrapidsmi.gov/Government/Departments/Income-Tax-Department/Street-Directory](http://grandrapidsmi.gov/Government/Departments/Income-Tax-Department/Street-Directory)

**Married with Different Residency Status.** If you were married during the tax year 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).
3. Welfare relief, unemployment compensation and supplemental unemployment benefits.
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 to residents.)
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 on the Grand Rapids return: student loan interest, Archer MSA deduction, self-employed health insurance deduction, one-half or self employment tax, and penalty for early withdrawal of savings. Grand Rapids allowable deductions can be found under the DEDUCTIONS SCHEDULE on page 2 of the tax form.

**PAGE 1:** Page 1 of the tax form has 3 columns. **Column A** should have all income as reported on your federal tax return. **Column B** is where income NOT taxable to Grand Rapids will be reported, such as excludible non-resident wages (see non-resident instructions). **Column C** should contain only the income taxable to Grand Rapids.

**Line 22** is where your total taxable income after subtracting applicable deductions and exemptions will be reported. This amount will be multiplied by either the resident rate (.015) or the non-resident rate (.0075) depending on your filing status on **Line 23**. If you were a part-year resident, the tax amount will be carried to Line 23 from the Sch TC (part-year resident schedule).

**Line 24.** On Line 24, you will report Grand Rapids tax withheld by your employer(s) in Box 24a – **ATTACH W-2 FORMS SHOWING THE GRAND RAPIDS TAX WITHHELD**. Estimated tax paid, tax paid with extension and credits from the previous tax year are reported in Box 24b. Corporate and partnership tax credits are also to be claimed in Box 24b. Credit for tax paid to another city is claimed in Box 24c – **ATTACH PAGE 1 OF THE OTHER CITY'S TAX FORM**. Failure to attach W-2 Forms and other city tax forms may result in a delay in processing your tax return.

**Subtract the amount on Line 23b from the amount on Line 24d (or Line 25c if you are factoring in interest and penalty for late payment of tax or non-payment of estimated tax).**

**Line 26 (TAX DUE).** If Line 24d (or 25c) is LESS than Line 23b, you owe tax and will report the amount on Line 26. To pay with a check or money order, please make payable to GRAND RAPIDS CITY TREASURER. Be sure your name and Social Security or account number is on the payment. You may also have the money directly withdrawn from your checking or savings account by filling out the bank account information at the bottom of the form. Additional options for payment are available on our website: [grandrapidsmi.gov/Payments/Income-Tax-Payments](http://grandrapidsmi.gov/Payments/Income-Tax-Payments). If you will be mailing a payment with a payment voucher separately from the tax return, do not provide your bank account on the tax return. **SEE MAILING ADDRESS AT THE BOTTOM OF PAGE.**

Please note the tax is due when you file the tax return. Payment arrangements are available, however your return must be filed and in our system before a plan can be established.

**Line 27 (REFUND).** If Line 24d (or 25c) is MORE than Line 23b, you are due a refund and will report the amount on Line 27. If you would like the full amount to be refunded, put the amount on **Line 30**. Options for donating all or part of your refund are on **Line 28**. If you would like your refund to be issued as a direct deposit, please fill out the bank account information at the bottom of the form. Please allow 45 days before contacting our office to inquire about refund status. **SEE MAILING ADDRESS AT THE BOTTOM OF PAGE.**

**Line 29.** If you would like all or part of your refund to be credited to the next year, put the amount on Line 29.

**PAGE 2.** All taxpayers should complete the **EXEMPTIONS SCHEDULE** at the top of the page. Please note all taxpayers are to claim 1 exemption for self – even if claimed as a dependent on another person's return. Dependents should be the same as reported on your federal tax return – if you cannot claim a dependent on the federal return, you cannot claim them on the Grand Rapids return.

**EXCLUDED WAGES AND TAX WITHHELD SCHEDULE** (Please attach W-2 Forms even if completing this schedule). All wages of RESIDENTS are taxable – even if earned outside of the Grand Rapids city limits. For NON-RESIDENTS, wages earned outside of the Grand Rapids city limits are not taxable, however documentation from the employer will be required if Grand Rapids tax was withheld on the excluded wages. Additional information can be found with the non-resident instructions.

**DEDUCTIONS SCHEDULE.** Deductions are allowed to the same extent as the federal return, however must be pro-rated if you were a non-resident or part-year resident. For example, if you contributed to an IRA as a non-resident but only 50% of your wages were taxable to Grand Rapids, only 50% of the IRA contribution can be claimed.

Allowable deductions include: **1. Contributions to an Individual Retirement Account (IRA).**

**2. Self-Employed SEP, SIMPLE and Qualified Plans.**

**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: Business expenses claimed on line 4 of federal Form 2106 are not allowed unless taxpayer qualifies as an outside salesperson.

**Please attach federal Form 2106 to support the deduction claimed.**

**4. Moving Expenses.** For tax years after 2017, only members of the military are eligible to claim moving expense. If applicable, attach federal Form 3903.

**5. Alimony Paid** (do not include child support). Attach the federal return showing the recipient's Social Security number and amount paid.

**6. Renaissance Zone Deduction;** attach Sch RZ if applicable.

**ADDRESS SCHEDULE** (Taxpayer, Spouse or Both). Please complete this section with all home addresses for the tax year.

**THIRD PARTY DESIGNEE.** If you would like to authorize another person to discuss the tax return, check the box for YES and provide their information.

**SIGN AND DATE THE RETURN.**

#### WHERE TO MAIL FORMS AND PAYMENTS

Grand Rapids Income Tax Dept, Grand Rapids MI 49501

PO Box 106 – Tax returns showing a refund

PO Box 107 – Tax returns with a payment attached, direct withdrawal information for tax due or zero due returns

PO Box 108 – Payment voucher with check attached or EFT direct withdrawal information and payments being made for bills

PO Box 109 – Corporate and Partnership Returns

PO Box 347 – Correspondence, withholding and amended returns

## 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 2023, 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 2023 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		2023 Grand Rapids	
A. PART-YEAR RESIDENCY PERIOD			From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS
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	NOT TAXABLE
3. Ordinary dividends	3	.00	.00	.00	NOT TAXABLE
4. Taxable refunds, credits or offsets	4	.00	.00	NOT TAXABLE	NOT TAXABLE
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	7b	.00	.00	.00
		Mark if Sch. D not required			
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. Subchapter S corporation distributions (Attach copy of federal. Schedule K-1)	12	NOT APPLICABLE	.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 TAXABLE	NOT TAXABLE
15. Social security benefits	15	.00	.00	NOT TAXABLE	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 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, 2024

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	
Mark (X) box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse		Present home address (Number and street) Apt. no.		Part-year resident - dates of residency (mm/dd/yyyy) From _____ To _____	
Enter date of death on page 2, right side of the signature area		Address line 2 (P.O. Box address for mailing use only)		<b>FILING STATUS</b>	
Mark box (X) below if: <input type="checkbox"/> Federal Form 1310 attached		City, town or post office State Zip code		<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.	
<input type="checkbox"/> Itemized deductions on your Federal tax return for 2023		Foreign country name Foreign province/county Foreign postal code		Spouse's full name if married filing separately _____	

INCOME		Column A	Column B	Column C
(Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		Federal Return Data	Exclusions/Adjustments	Taxable Income
SEND COPY OF PAGE 1 OF FEDERAL RETURN	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 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	
<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)			<b>PAY WITH RETURN</b> 26	
<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="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 2024			Amount of credit to 2024 >> 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 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 (Form W-2, box a), COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b), COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch), 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 (Form W-2, box 19), COLUMN F LOCALITY NAME (Form W-2, box 20), 9 Totals (Enter here and on page 1; part-yr residents on Sch TC), << Enter on pg 1, ln 1, col B, << Enter on pg 1, ln 24a

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

DEDUCTIONS

Table with 7 rows of 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 (Add line 1 through line 6, enter total here and on page 1, line 19)

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 (Include city, state & 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 "Same." 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., 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. 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.

SIGN HERE 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

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 Date (MM/DD/YY) PTIN, EIN or SSN Preparer's phone no. FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE 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.