

2025
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 2025 tax year.

FILING DATE: Your return must be filed by April 30th, 2026

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 & Phone hours:

Monday, Tuesday, Thursday, Friday 8 a.m. to 5:00 p.m.

Wednesday - 8am to 7pm (March 4th to April 29th)

Saturday 8am- 2pm March 14th, March 28th ,
April 11th, April 18th, & April 25th



Website: www.grcity.us/incometax
Email: GRINCOMETAX@GRCITY.US

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 18a ON PAGE 1 OF THE GR-1040 AND CARRY THE PART-YEAR TAX CALCULATION FROM LINE 24C OF THE SCH TC TO BOX 18b. 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 2025, 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 2025 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. If an address falls within the Grand Rapids city limits, the Political Jurisdiction will show GRAND RAPIDS CITY. www.grcity.us/incometax (under individual - street guide)

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.

Once you have completed all applicable columns of the Sch TC, copy the amount from Line 24c to Line 18b on page 1.

SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - CF-1040, PAGE 1, LINES 18a AND 18b

Attachment 1

Taxpayer's name		Taxpayer's SSN		2025 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

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

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			
2. Taxable interest	2			NOT TAXABLE
3. Ordinary dividends	3			NOT TAXABLE
4. Business income or (loss) (Att. copy of fed. Sch. C)	4			
5. Capital gain or (loss) (Att. copy of Sch. D)	5			
6. Other gains or (loss) attach federal Form 4797	6			
7. Taxable IRA distributions	7			
8. Taxable pensions and annuities (Att. Form 1099-R)	8			
9. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	9			
10. Partnership, estate, trust, etc attach federal sched E PG 2	10			
11. Other income (Att. Federal SCH 1)	11			
12. Total additions (Add lines 2 through 11)	12			
13. Total income (Add lines 1 through 11)	13			

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

14. IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	14			
15. Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of fed. return)	15			
16. Employee business expenses (Attached CF-2106 and detailed list)	16			
17. Moving expenses (Into city area only). Attach copy of federal Form 3903	17			
18. Alimony paid (DO NOT INCLUDE CHILD SUPPORT). Att. copy of page 1 of fed. return	18			
19. Renaissance Zone deduction (Att. Sch. RZ)	19			
20. Total deductions (Add lines 14 through 19)		20		
21. Total income after deductions (Subtract line 20 from line 13)		21		
22. Exemptions Enter the number of exemptions from Form CF-1040, page 1, and multiply by 600. Enter the total on line 22b If the amount on line 22b exceeds the amount of resident income on line 21, enter unused portion on line 22c		22a <input type="text"/>	22b	22c
23a. Total income subject to tax as a resident (Subtract line 22b from line 21; if zero or less, enter zero)		23a		
23b. Total income subject to tax as a nonresident (Subtract line 22c from line 21; if zero or less, enter zero)		23b		
24a. Tax at resident rate MULTIPLY LINE 23a BY RESIDENT TAX RATE: 1.50%		24a		
24b. Tax at non-resident rate MULTIPLY LINE 23b BY NON-RESIDENT TAX RATE: 0.75%		24b		
24c. Total tax (Add lines 24a and 24b) ENTER HERE AND ON FORM CF-1040, PAGE 1, LINE 18B. PLACE A MARK (X) IN BOX 18a OF FORM CF-1040		24c		

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME	FILING STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here.
SPOUSE'S SSN	IF JOINT RETURN SPOUSE'S FIRST NAME	INITIAL	LAST NAME	
PRESENT HOME ADDRESS (NUMBER AND STREET)			APT. NO.	
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)				
CITY, TOWN OR POST OFFICE		STATE	ZIP CODE	SPOUSE'S FULL NAME _____ SPOUSE'S SSN _____
FOREIGN COUNTRY NAME	FOREIGN PROVINCE/COUNTY	FOREIGN POSTAL CODE		
Mark box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Mark box if; <input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2025		

EXEMPTIONS SCHEDULE	1a	You	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	
	1b	Spouse	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	
	1c. Check box if you can be claimed as a dependent on another person's tax return						
	1d. Enter the number of boxes checked on lines 1a and 1b						
	1e. Enter number of dependent children and/or other dependents claimed on your federal return						
	1f. Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)						

INCOME	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)				COLUMN A	COLUMN B	COLUMN C
					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)				
		2	Taxable interest				
		3	Ordinary dividends				
		4	Business income or (loss) attach federal Schedule C				
		5	Capital gain or (loss) attach federal Schedule D				
		6	Other gains or (losses) attach federal Form 4797				
		7	Taxable IRA distributions from Form(s) 1099-R (attach)				
		8	Taxable pensions and annuities from Form(s) 1099-R (attach)				
		9	Rental real estate, royalties attach federal Sched E pg 1				
		10	Partnership, estate, trust, etc attach federal Sched E pg 2				
		11	Additional income from page 2 Sched A line 6				
		12	Total additions (Add lines 2 through 11)				
		13	Total income (Add lines 1 through 11)				
		14	Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)				
		15	Total income after deductions (Subtract line 14 from line 13)				
		16	Exemptions – Enter number from line 1f in 16a, multiply by 600, enter in 16b	16a		16b	
		17	Total income subject to tax (Subtract line 16b from line 15)				
	18	Tax at (rate). Multiply line 17 by the resident rate (1.50%) or non-resident rate (0.75%) enter on 18b. If using Schedule TC, check box 18a and enter tax from Sch TC, line 23c.	18a		18b		
ENCLOSE CHECK OR MONEY ORDER	19	Payments and credits, enter total 19a, b, c in 19d	19a Grand Rapids tax withheld	19b Other tax payments (est, extension, cr fwd, partnership & tax option corp)	19c Credit for tax paid to another city	19d	
	20	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	20a Interest		20b Penalty	20c	

TAX DUE	21 Amount owed. Add 18b, 20c. Subtract 19d. Check or Money Order payable to Grand Rapids. If accepted, Direct Withdrawal mark 26b, then complete 26c, d & e	PAY WITH RETURN	21
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OVERPAYMENT	22 Overpayment (subtract 18b, 20c from 19d); choose overpayment options on lines 23-25.		22
	23 Amount of overpayment donated	23a American Flags for Veterans' Graves	23b Grand Rapids Children's Fund
			23c Donation 3
	24 Amount of overpayment credited forward to 2026	AMOUNT OF CREDIT TO 2026	
	25 Amount of overpayment refunded (Line 22 less lines 23d and 24) (For refund to be directly deposited to your bank account, mark refund box, line 26a, and complete line 26 c, d & e)	REFUND AMOUNT	
	26 Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 26a or 26b and complete lines 26c, 26d and 26e)		
	26a	Refund (direct deposit)	26c Routing number
			26e1
			Checking
	26b	Tax due (direct withdrawal)	26d Account number
			26e2
			Savings

SCHEDULE A – OTHER INCOME

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
1	Alimony – Date of Original Divorce or Separation:			
2	Subchapter S corporation distributions (Att copy of fed Sch K-1)			
3	Farming Income or (loss) (Attach copy of federal Schedule F)			
4	Gambling Income			
5	Other Income. List type:			
6	Total additions (Add lines 1 through 5)			

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (SEE INSTRUCTIONS – RESIDENT WAGES GENERALLY NOT EXCLUDED)

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

W-2	COLUMN 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)	COLUMN E GR TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1						
2						
3						
4						
5						
6						
7						
8						
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 19a

DEDUCTIONS SCHEDULE

		DEDUCTIONS
1	IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	
2	Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of federal return)	
3	Employee business expenses (Attach copy of CF-2106 and detailed list)	
4	Moving expenses (Into city area only, Military ONLY) (Attach copy of federal Form 3903)	
5	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of Schedule 1 of federal return)	
6	Renaissance Zone deduction (Attach Schedule RZ OF 1040)	
7	Total deductions (Add line 1 through line 6, enter total here and on page 1, line 14)	

ADDRESS SCHEDULE (WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY)

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		TO	
		MONTH	DAY	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 ID number (PIN)
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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 tax payer, the preparer's declaration is based on all information of which preparer has any knowledge

TAXPAYER'S SIGNATURE If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone no.	If deceased, date of death
SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone no.	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.

SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date (MM/DD/YY)	PTIN, EIN OR SSN	Preparer's Phone
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FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE	NACTP software number
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MAIL TO:

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

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.