

# Grand Rapids Income Tax Form Line Number Cross Reference to Federal Return Forms 1040, 1040A or 1040EZ and Related Exclusion and Adjustment Schedules, Deduction Worksheets or Credit Worksheet

If filing a federal income tax return using Form 1040, Form 1040A or Form 1040EZ, and on the Grand Rapids return are claiming: income excluded (or adjusted); a deduction; or a credit for tax paid to another city or by a partnership; use the listed exclusion (or adjustment) schedule or worksheet, deduction worksheet or credit worksheet to document the exclusion (or adjustment), deduction or tax

Income Items	Form GR-1040 Line Numbers	Form 1040 Line Numbers	Form 1040A Line Numbers	Form 1040EZ Line Numbers	Common Form Income Exclusion or Adjustment Schedules
Wages, salaries, tips, etc.	Page 1, Line 1	1040 line 7	1040A line 7	1040EZ line 1	Wages and Excludible Wages Schedule - GR-1040, page 1, line 1, columns A & B, Excludible Wages and Tax Withheld Schedule - GR-1040, page 2
Taxable interest	Page 1, Line 2	1040 line 8a	1040A line 8a	1040EZ line 2	Excludible Interest Income - GR-1040, page 1, line 2, column B
Ordinary dividends	Page 1, Line 3	1040 line 9a	1040A line 9a	No Federal Line	Excludible Dividend Income - GR-1040, page 1, line 3, column B
Taxable refunds, credits or offsets of state and local income taxes	Page 1, Line 4	1040 line 10	No Federal Line	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Alimony received	Page 1, Line 5	1040 line 11	No Federal Line	No Federal Line	No schedule necessary, taxable to residents, but excludible by nonresidents
Business income or (loss)	Page 1, Line 6	1040 line 12	No Federal Line	No Federal Line	Exclusions and Adjustments to Business Income or (Loss) - GR-1040, page 1, line 6, col. B
Capital gain or (loss)	Page 1, Line 7	1040 line 13	1040A line 10	No Federal Line	Exclusions and Adjustments to Capital Gain or (Loss) - GR-1040, page 1, line 7, column B
Other gains or (losses)	Page 1, Line 8	1040 line 14	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Gains or (Losses) - GR-1040, page 1, line 8, col. B
Taxable IRA distributions	Page 1, Line 9	1040 line 15b	1040A line 11b	No Federal Line	Exclusions and Adjustments to IRA Distributions - GR-1040, page 1, line 9, column B
Taxable pension distributions	Page 1, Line 10	1040 line 16b	1040A line 12b	No Federal Line	Exclusions and Adjustments to Pensions and Annuities - GR-1040, page 1, line 10, col. B
Rental real estate, royalties, partner-ships, S corporations trusts, etc.	Page 1, Line 11	1040 line 17	No Federal Line	No Federal Line	Exclusions and Adjustments to Income from Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc. - GR-1040, page 1, line 11, column B
Subchapter S corporation distributions	Page 1, Line 12	No Federal Line	No Federal Line	No Federal Line	Adjustments for Tax Option Corporation (like Subchapter S Corporation) Distributions - GR-1040, page 1, line 12, column B
Farm income or (loss)	Page 1, Line 13	1040 line 18	No Federal Line	No Federal Line	Exclusions and Adjustments to Farm Income or (Loss) - GR-1040, page 1, line 13, col. B
Unemployment compensation	Page 1, Line 14	1040 line 19	1040A line 13	1040EZ line 3	No schedule necessary, totally excludible by residents and nonresidents
Social security benefits	Page 1, Line 15	1040 line 20b	1040A line 14b	No Federal Line	No schedule necessary, totally excludible by residents and nonresidents
Other income	Page 1, Line 16	1040 line 21	No Federal Line	No Federal Line	Exclusions and Adjustments to Other Income - GR-1040, page 1, line 16, column B
Total income	Page 1, Line 18	1040 line 22	1040A line 15	1040EZ line 4	
Deductions on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Deductions Schedules and Worksheets
IRA deduction	Page 2, Deductions Schedule, Line 1	Form 1040 line 32	Form 1040A line 17	No Federal Line	IRA Deduction Worksheet - GR-1040, page 2, Deductions Schedule, line 1
Self-employed SEP, SIMPLE, and qualified plans	Page 2, Deductions Schedule, Line 2	Form 1040 line 28	No Federal Line	No Federal Line	Self-employed SEP, SIMPLE and Qualified Plans Deduction Worksheet - GR-1040, page 2, Deductions Schedule, line 2
Employee business expenses	Page 2, Deductions Schedule, Line 3	Form 2106 line 10	No Federal Line	No Federal Line	Form GR-2106, Employee Business Expense Deduction Worksheet - GR-1040, page 2, Deductions Schedule, line 3
Moving expenses	Page 2, Deductions Schedule, Line 4	Form 3903 line 5 (Form 1040 line 26)	No Federal Line	No Federal Line	Form GR-3903, Moving Expense Deduction Worksheet - GR-1040, page 2, Deductions Schedule, line 4
Alimony paid	Page 2, Deductions Schedule, Line 5	Form 1040 line 31a	No Federal Line	No Federal Line	Alimony Paid Deduction Worksheet - GR-1040, page 2, Deductions Schedule, line 5
Renaissance Zone Deduction	Page 2, Deductions Schedule, Line 6	No Federal Line	No Federal Line	No Federal Line	Schedule RZ, Renaissance Zone Deduction Schedule - Form GR-1040, page 2, Deductions Schedule, line 6
Payments and Credits on City Returns	Common Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Federal Form Line Numbers	Common Form Tax Credit Worksheet
Tax withheld by your employer for the city	Page 1, Payments and Credits, Line 24a	No Federal Line	No Federal Line	No Federal Line	Excludible Wages and City Tax Withheld Schedule (on GR-1040, page 2) - GR-1040, page 1, Payments and Credits, GR-1040, line 24a
Taxes payments other than tax withheld	Page 1, Payments and Credits, Line 24b	No Federal Line	No Federal Line	No Federal Line	Other Tax Payments (Estimated, Extension, Credit Forward, Paid by a Partnership and Cr. for Tax Paid by a Tax-Option Corp.) - GR-1040, page 1, Payments and Credits, Line 24b
Credit for tax paid to another city	Page 1, Payments and Credits, Line 24c	No Federal Line	No Federal Line	No Federal Line	Credit for Tax Paid to Another City Worksheet - GR-1040, page 1, Payments and Credits, Line 24c (Residents only)