

CITY OF GRAYLING INDIVIDUAL INCOME TAX RETURN

Due April 30, 2014

2013 GR-1040

For calendar year 2013 or tax year ending \_\_\_\_\_ Issued under authority of P.A. 284 of 1964. Filing is mandatory.

Place Label Here or Print/Type Information
1. Filer's First Name, Middle Initial and Last Name
2. Filer's Social Security Number
If a Joint Return, Spouse's First Name, Middle Initial and Last Name
3. Spouse's Social Security Number
Mailing Address (No., Street, P.O. Box or Rural Route) Physical Address (This One Required)
City or Town State Zip Code
4. Residency
a. Resident address
b. Nonresident address
c. Part-Year Resident From To (see schedule 3 on back)

Did you file a 2011 Grayling city return? Yes No
Indicate employer's name or source of income for the year 2013 (attach list if necessary).
5. Exemptions (check a box for all that apply). You Spouse
Personal A B
Age 65 or older C D
Blind or Disabled E F
(Please Provide Verification)
How many boxes did you check? G.

Complete the information below for the dependents you are claiming.
Table with 5 columns: Dependents Name, Relationship to you, Social Security Number, Date of Birth, # Months Lived in Your Home
Number of allowable federal dependents H.
Add lines G through H I.



6. Filing Status
a. single b. Married, filing jointly and enter your spouses name here
c. Married, filing separately. Complete item 3

7. Total Income. (See Instructions)
a. Resident enter total income from 2013 U.S. 1040, line 22: or 1040A, line 15 or 1040 EZ, line 4. (enclose copy of page 1 of your federal return and W-2s).
b. Nonresident enter gross wages from W-2s, wages from Schedule 1, line 5. (enclose W-2s and copy of page 1 of federal return).
8. Additions. (See Instructions). Explain:
9. Total. Add lines 7 and 8
10. Subtractions. (See Instructions). (Provide Verification):
11. Adjusted income. Subtract line 10 from line 9
12. Multiply the number of exemptions claimed on line 5 I by \$3,000.
13. Taxable income. Subtract line 12 from line 11
14. Tax. Multiply the amount on line 13 by one of the following
Resident only - 1% (.01), Nonresident only - 1/2% (.005) or if a
Part-year resident - enter the amount from Schedule 3, line 9
NONREFUNDABLE CREDIT (City of Grayling Residents only).
15. Income taxed by other Michigan cities. (Attach copy of returns). 15a. 15b.
16. Subtotal. Subtract line 15b. from line 14 16.
PAYMENTS AND CREDITS
17. City of Grayling tax withheld. (ATTACH W-2) 17.
18. City estimated tax, extension payments and 2011 credit forward 18.
19. Credit for partnership income tax paid
FE number of partnership: 19.
20. Total payments and credits. Add lines 17 thru 19 20.
21. If line 16 is larger than line 20, subtract line 20 from line 16.
Include interest and penalty if applicable
Enter TAX DUE here PAY 21.
Make your check payable to: City Treasurer
22. If line 20 is larger than line 16, subtract line 16 from line 20. You overpaid this amount 22.
23 Amount of line 22 to be credited to 2014 City of Grayling estimated tax 23.
24. Subtract line 23 from line 22. Enter refund amount REFUND 24.

Please Attach 1st Page of Federal Return & All Supporting Documents

**SCHEDULE 1 - COMPUTATION OF WAGES EARNED IN GRAYLING (NONRESIDENTS ONLY)**

When both spouses have income subject to allocation, figure them separately. Also, a separate computation must be made for each W-2.

- 1. a. Number of days paid (5 days/week x 52 weeks = 260 days)  
(if other than 260 days attach an explanation). 1a. \_\_\_\_\_
- b. Vacation, holidays, sick, and other days not worked 1b. \_\_\_\_\_
- c. Actual number of days worked everywhere (1a. minus 1b.) 1c. \_\_\_\_\_ days
- 2. Actual number of days worked in Grayling 2. \_\_\_\_\_ days  
*(Attach Statement from employer(s).)*
- 3. Percentage of days worked in Grayling (line 2 divided by line 1c.) 3. \_\_\_\_\_ %
- 4. Total wages shown on W-2 4. \_\_\_\_\_ .00
- 5. Wages earned in Grayling (line 4 x percentage on line 3).  
Enter here and on GR-1040, line 7 5. \_\_\_\_\_ .00
- 6. Wages excluded from City of Grayling Income Tax (line 4 minus line 5). 6. \_\_\_\_\_ .00

**SCHEDULE 2 - BUSINESS ALLOCATION (NONRESIDENTS ONLY)**

If you are self employed and have income earned from your business both inside and outside the city, you must complete this schedule. This schedule must be accompanied by a copy of your U.S. 1040, Schedule C and your worksheet (see page 6) used to show allocation.

- 1. Net income from business of profession 1. \_\_\_\_\_ .00
- 2. Percent earned in Grayling (Attach Schedule C and worksheet). 2. \_\_\_\_\_ %
- 3. Business income subject to Grayling income tax (line 1 x percentage on line 2).  
(enter here and on GR-1040, line 8). 3. \_\_\_\_\_ .00

**SCHEDULE 3 - COMPUTATION OF WAGES FOR PART-YEAR RESIDENTS**

This schedule applies only if you had income during the year 2013 as a resident and nonresident. (See instructions on page 5).

- 1. Gross wages. (Attach W-2).
- 2. Additions. (See instructions).
- 3. Subtractions. (See instructions).
- 4. Total income.
- 5. Less exemptions. (\$3,000 for each exemption claimed)  
(The sum of lines 5a and 5b may not exceed amount of GR-1040, line 12).
- 6. Taxable income. Subtract line 5 from line 4.
- 7. Tax. Resident income: multiply line 6, column a by 1% (.01)
- 8. Tax. Nonresident income: multiply line 6 column b by 1/2% (.005)
- 9. Total tax. Add lines 7 and 8. Enter here and on GR-1040, line 14.
- 10. Resident in City of Grayling. Enter dates: From: \_\_\_\_\_ To: \_\_\_\_\_  
Previous address in 2013. \_\_\_\_\_

Column A	Column B
All income while a City of Grayling Resident	Portion of income earned in City of Grayling while a nonresident
1. _____ .00	1. _____ .00
2. _____ .00	2. _____ .00
3. ( _____ .00	3. ( _____ .00
4. _____ .00	4. _____ .00
5. ( _____ .00	5. ( _____ .00
6. _____ .00	6. _____ .00
	7. _____ .00
	8. _____ .00
	9. _____ .00

I declare, under penalty of perjury, the information in this return and attachments is true and complete to the best of my knowledge.

- I authorize Treasury to discuss my return and attachments with my preparer.
- Do not discuss my return with my preparer.

I declare, under penalty of perjury, that this return is based on all information of which I have knowledge. Preparer's Signature, Address, Phone and ID No.

<b>SIGN HERE</b>	FILER'S SIGNATURE	DATE
	SPOUSE'S SIGNATURE	DATE

Daytime phone for questions regarding your return:

**Remember to attach all supporting documents**

**Mail To:**  
**City of Grayling**  
**Income Tax Division**  
**P.O. Box 549 • 1020 City Blvd.**  
**Grayling, MI 49738**

This return is due April 30, 2014 OR  
 on the 15th day of the fourth month after your tax year ends.  
 Make your check or money order payable to: **City Treasurer**