

City of Grayling
Income Tax Division
PO BOX 549
Grayling, MI 49738
PH: (989) 348-2131

Form GR-1040

2025 CITY OF GRAYLING INDIVIDUAL INCOME TAX INSTRUCTIONS

**For use by individual residents,
part-year residents and non-residents**

**ALL PERSONS HAVING GRAYLING TAXABLE INCOME IN 2025 MUST FILE A RETURN
TAX RETURNS ARE DUE APRIL 30, 2026**

MAILING ADDRESSES

**City of Grayling Income Tax Division
PO Box 549
Grayling, MI 49738**

TAX RATES AND EXEMPTIONS

**Resident: 1%
Nonresident: 0.5%
Exemption value: \$3000**

PAYMENT OF TAX DUE

Tax due of one dollar (\$1.00) or more must be paid with your tax return.

NOTE: If you are paying \$100.00 or more with your 2025 return, you may need to make estimated income tax payments for 2026. See page 2 of instructions.

Make check or money order payable to: **CITY OF GRAYLING**

Or pay online at WWW.CITYOFGRAYLING.ORG

FILING YOUR RETURN

We accept paper returns only. E-filing and ACH not available.

Forms and instructions available at WWW.CITYOFGRAYLING.ORG

Mail all income tax correspondence to:

City of Grayling Income Tax Division, PO Box 549, Grayling, MI 49738.

CONTACT US

Phone: (989) 348-2131

Fax: (989) 348-6752

Failure to attach documentation or attaching incorrect or incomplete documentation will delay processing of the return or result in corrections being made to the return.

CF-1040 (City of Grayling)

☐ Resident ☐ Non-Resident ☐ Part Year ☐ Amended

25MI-GRA-()-1040-1

TAXPAYER'S SSN		TAXPAYER'S FIRST NAME		INITIAL	LAST NAME		<div>FILING STATUS</div> <div><input type="checkbox"/> Single</div> <div><input type="checkbox"/> Married filing jointly</div> <div><input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here.</div> <div>▶</div> <div>SPOUSE'S FULL NAME</div> <div>▶</div> <div>SPOUSE'S SSN</div>
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		
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 Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
	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 3000, enter in 16b			16a	16b
	17	Total income subject to tax (Subtract line 16b from line 15)				17
	18	Tax at (rate). Multiply line 17 by the resident rate (1.00%) or non-resident rate (0.50%) enter on 18b. If using Schedule TC, check box 18a and enter tax from Sch TC, line 23c.			18a	18b
	19	Payments and credits, enter total 19a, b, c in 19d	19a Grayling 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 Grayling. 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 Capital Improvement Fund	23b Fireworks	23c Donation 3
					N/A
	24	Amount of overpayment credited forward to 2026			24
	25	Amount of overpayment refunded (Line 22 less lines 23d and 24)			25
		REFUND AMOUNT			

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

MAIL TO: City of Grayling
PO Box 549, Grayling, MI 49738