

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](http://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](http://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.**

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME	<b>FILING STATUS</b> <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 FULL NAME ► SPOUSE'S SSN
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		

<b>EXEMPTIONS SCHEDULE</b>	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)			

<b>INCOME</b>	<b>ROUND ALL FIGURES TO NEAREST DOLLAR</b> (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		<b>COLUMN A</b> Federal Return Data	<b>COLUMN B</b> Exclusions/Adjustments	<b>COLUMN C</b> Taxable Income
<b>SEND COPY OF PAGE 1 OF FEDERAL RETURN</b>  <b>SEND W-2 FORMS</b>	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		
<b>TAX DUE</b>	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			<b>PAY WITH RETURN</b>	21
<b>OVERPAYMENT</b>	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 <b>N/A</b>	23d
	24 Amount of overpayment credited forward to 2026			<b>AMOUNT OF CREDIT TO 2026</b>	24
	25 Amount of overpayment refunded (Line 22 less lines 23d and 24)			<b>REFUND AMOUNT</b>	25

**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 DESIGNEE**

Do you want to allow another person to discuss this return with the Income Tax Office? <input type="checkbox"/> Yes, complete the following <input type="checkbox"/> No	
Designee's name	Phone No. Personal ID 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 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