

BATTLE CREEK INCOME TAX PARTNERSHIP RETURN

2011

EXTENSION NUMBER
Do Not Write In This Space

(Rev. 12-11)

for the calendar year 2011
or other taxable period beginning _____, 2011 ending _____, _____

PLEASE TYPE OR PRINT	Name of Partnership _____	Date business Commenced: _____
	Number and Street _____	Number of employees on December 31, 2010: _____
	City or Town _____ State _____ Postal Zip Code _____	Number of Partners: _____
		Type of Return - Check One: <input type="checkbox"/> Information only <input type="checkbox"/> Payment on behalf of All Partners
		Federal Employer Identification Number: _____

NAME, SOCIAL SECURITY NUMBER AND HOME ADDRESS OF EACH PARTNER	CHECK COL. A OR B OR FILL IN COL. C	A RESIDENT FULL YEAR	B NON- RESIDENT FULL YEAR	C IF RESIDENT PART OF YEAR INDICATE TIME PERIOD
(a) S.S. # _____				
(b) S.S. # _____				
(c) S.S. # _____				
(d) S.S. # _____				
(e) S.S. # _____				

COL. 1 TOTAL INCOME (FROM P. 3, SCH. E, COL. 7) (SEE NOTES 1 AND 2 BELOW)	COL. 2 OTHER DEDUCTIONS (EXPLAIN IN STATEMENT)	COL. 3 EXEMPTION = \$750 (SEE NOTE 1 BELOW AND INSTRUCTIONS) NOT AVAILABLE TO CORPS OR PARTNERSHIPS	COL. 4 TAXABLE INCOME (COL. 1 LESS COLS. 2 AND 3)	COL. 5 (a) RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1%)	COL. 5 (b) NON-RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1/2%)	COL. 6 CREDITS (SEE INSTRUCTIONS)
1. (a)...\$	\$	\$	\$	\$	\$	\$
2. (b)...\$
3. (c)...\$
4. (d)...\$
5. (e)
6. Totals						

7. Total Tax - column 5 (a) plus column 5 (b)..... \$

PAYMENTS AND CREDITS		Do Not Write in Space Below
8. a. Tax paid with tentative return	\$	File
b. Payments and Credits on 2011 Declaration of Estimated Battle Creek Income	Items
c. Other credits - explain in attached statement	Code
9. Total - add lines 8a, b, and c. (This total must agree with the total of Col. 6 above	\$	AUDIT RESULTS

TAX DUE OR REFUND	
10. If your payments (line 9) are larger than your tax (line 7) enter OVERPAYMENT	\$
11. If your tax (line 7) is larger than your payments (line 9), enter BALANCE DUE	\$
- PAY IN FULL WITH THIS RETURN TO "CITY TREASURER" - AND MAIL TO: CITY INCOME TAX DEPARTMENT, P.O. BOX 1657, BATTLE CREEK, MICHIGAN 49016-1657	
12. Amount on line 10 is to be: (A) <input type="checkbox"/> Credited on 2012 Estimated Tax (B) <input type="checkbox"/> Refunded	

NOTE 1 - A partner who has other income in addition to the partnership income must file an individual return and show on such return the amounts entered above in columns 1, 2, and 6.
NOTE 2 - The partnership may pay tax for partners only if it pays for ALL partners subject to the tax. If the partnership elects to use this return as an information return, complete pages 2, 3 and 4, and fill in column 1 above; it will not be necessary to fill in columns 2 through 6 since a computation of the tax need not be made.

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

SIGN HERE..... (Signature of partner or member) (Date)

SIGN HERE..... (Signature of preparer other than partner or member) (Address) (Date)

SCHEDULE C - INCOME FROM PARTNERSHIP

IF A COPY OF YOUR U.S. PARTNERSHIP RETURN OF INCOME IS ATTACHED, OMIT THIS SCHEDULE.

For the Year Ending, 20.....

- A. Name as shown on page 1 of Form BC-1065.....
B. Principal Business Activity.....
C. Business Location..... (Number and street or rural route) (City or post office) (State) (Postal zip code)
D. Telephone No..... Name of person in charge of records

ORDINARY INCOME FROM BUSINESS

Table with 12 rows for Ordinary Income from Business. Rows include: 1. Gross receipts after deducting allowances, rebates and returns; 2. Inventory at beginning of year; 3. Merchandise purchased; 4. Cost of labor; 5. Material and supplies; 6. Other costs; 7. Total of lines 2 through 6; 8. Inventory at end of year; 9. Cost of goods sold; 10. Gross profit; 11. Miscellaneous income; 12. Total Income (lines 10 and 11).

OTHER BUSINESS DEDUCTIONS

Table with 12 rows for Other Business Deductions. Rows include: 13. Salaries and wages not included on line 4; 14. Payments to partners - salaries and interest; 15. Rent on business property; 16. Losses of business property; 17. Depreciation; 18. Taxes; 19. Other business expenses; 20. Total of lines 13 through 19; 21. Ordinary income from business - line 12 less line 20; 22. Add City of Battle Creek and Michigan income tax; 23. Add interest and other costs; 24. Total adjusted ordinary income from business for the year.

OTHER PARTNERSHIP INCOME OR LOSS
(taxable or non-taxable depending on residency of partners)

Table with 8 rows for Other Partnership Income or Loss. Rows include: 25. Dividends \$, Interest \$; 26. Income (or loss) from other partnerships; *27. Net gain (or loss) from sale or exchange of property other than capital assets; *28. Net short term gain (or loss) from sale or exchange of capital assets; *29. Net long term gain (or loss) from sale or exchange of capital assets; *30. Net gain (or loss) from sale or exchange of property under Section 1231; 31. Rents \$, Royalties \$; 32. Total partnership income to account for (add lines 24 through 31).

*NOTE: The amounts on lines 27, 28, 29, 30 should agree with the amounts reported on Schedule D of your Federal partnership form 1065.

THE FOLLOWING SCHEDULES B AND E, ON PAGE 3, ARE TO BE USED TO COMPUTE THE TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 32 ABOVE

SCHEDULE B - NON-BUSINESS INCOME OR LOSS - INTEREST, DIVIDENDS, SALE OR EXCHANGE OF PROPERTY, RENTS, ROYALTIES, ETC.

	DISTRIBUTION OF COL. 1			DISTRIBUTION OF COL. 3	
	COL. 1 TOTAL	COL. 2 PORTION OF COL. 1 APPLICABLE TO RESIDENT PARTNERS	COL. 3 PORTION OF COL. 1 APPLICABLE TO NONRESIDENT PARTNERS	COL. 4 EXCLUDABLE PORTION OF COL. 3 - NOT TAXABLE TO NONRESI- DENT PARTNERS	COL. 1 TOTAL
INTEREST AND DIVIDENDS:					
1. Total interest and dividends from line 25, p. 2, Schedule C	\$				
2. Less: Interest from obligations of U. S. governmental units					
3. Net interest and dividend income					
SALE OR EXCHANGE OF PROPERTY:					
4. Total gain (or loss) - total of lines 27, 28, 29 and 30, p. 2, Schedule C					
5. Gain (or loss) attributable to the period after July 1, 1967					\$
RENTS AND ROYALTIES:					
6. Net income (or loss) from rents and royalties from line 31, p. 2, Schedule C					
INCOME FROM OTHER PARTNERSHIPS, ESTATES, TRUSTS, ETC.:					
7. Income (or loss) from other partnerships and other income from line 26, p. 2, Schedule C					
8. Less exempt income					
9. Net income (or loss) from other partnerships and other income					
10. TOTALS (lines 3, 5, 6 and 9)					

NOTE: Only the totals of Column 2 and 5 should be distributed in Schedule E below, in Cols. 6a and 6b.

**SCHEDULE E
SUMMARY OF SCHEDULES B AND C**

	COL. 1 INCOME FROM BUSINESS OPERATIONS (FROM P.2, SCH. C, LINE 24)	COL. 2 PAYMENT TO PARTNERS- SALARIES AND INTEREST (FROM P. 2, SCH. C, LINE 14)	COL. 3 INCOME SUBJECT TO ALLOCATION (ADD COLS. 1 AND 2)	COL. 4 ALLOCATION % FROM P. 4; SCH. D, APPLY ONLY TO NONRESIDENTS (ENTER 100% FOR RESIDENTS)	COL. 5 ALLOCATED INCOME (COL. 3 x % IN COL. 4)	COL. 6(a) NON BUSINESS INCOME TAXABLE TO RESIDENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL. 2, SCH. B)	COL. 6(b) NON BUSINESS INCOME TAXABLE TO NONRESI- DENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL. 5, SCH. B)	COL. 7 TOTAL INCOME (ADD COLS. 5, 6a AND 6b FOR EACH PARTNER - ENTER HERE AND ON P. 1, COL. 1)
(a) \$	\$	\$	\$	\$	\$	\$	\$	\$
(b)								
(c)								
(d)								
(e)								
Totals								

REALTY PARTNERSHIP

If the principal business activity of this partnership is rental property, indicate below the **complete street address** of each property and the gain or loss for each property. (ATTACH FEDERAL FORM 8825)

	STREET ADDRESS		GAIN (OR LOSS)
Property A	\$
Property B
Property C
Property D
TOTAL	\$

SCHEDULE D - BUSINESS ALLOCATION FORMULA

	Located Everywhere I	Located in Battle Creek I	Percentage II:I
1. Average net book value of real and tangible personal property	\$	\$	
a. Gross annual rent paid for real property only, multiplied by 8			
b. TOTAL (add lines 1 and 1a) %
2. Total wages, salaries, commissions and other compensation of all employees (exclude partners) %
3. Gross receipts from sales made or services rendered %
4. Total percentages - add the three percentages computed for lines 1b, 2 and 3 which you entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) %
5. Average percentage (one-third of line 4) - enter here and on p. 3, Sch. E, col. 4 (see note below) %

NOTE: In determining the average percentage (line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, such cases, the sum of the percentages on line 4 shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Income Tax Administrator to use one of the special formulae, use the lines provided below.

- | | |
|----------------------|--|
| a. Numerator | c. Percentage (a : b) enter here |
| b. Denominator | d. Date of Administrator's approval letter |

SCHEDULE D - INSTRUCTIONS FOR BUSINESS ALLOCATION FORMULA

The business allocation percentage is to be applied by NON-RESIDENT partners to their distributive share of business income if business activity of the partnership is conducted both within and without the City of Battle Creek.

Line 1. Enter in column I the average net book value of all real and tangible personal property owned by the business, regardless of location: and in column II show the average net book value of the real and tangible personal property owned and located or used in the City of Battle Creek. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum thus obtained by two. Any other method which will accurately reflect the average net book value for the year will also be permitted.

Line 1a. Enter in column I the gross annual rent multiplied by 8 for all rented real property regardless of location. In column II show the gross annual rent multiplied by 8 for rented real property located in the City of Battle Creek. Gross annual rent refers to real property only, rented or leased, and should include the actual sums of money or other consideration payable, directly or indirectly, by the taxpayer for the use or possession of such real property.

Line 2. Enter in column I the total compensation paid to all employees during the year and in column II show the amount of compensation paid to employees for work done or for services performed within the City of Battle Creek during the year.

Line 3. Enter in column I the total gross receipts from all sales made or services rendered during the year and in column II show the amount of gross receipts from sales made or services rendered in the City of Battle Creek during the year.