

**2007**  
**CITY OF BATTLE CREEK INCOME TAX**  
**CORPORATE RETURN**  
for the calendar year 2007  
or other taxable period beginning \_\_\_\_\_, 2007 ending \_\_\_\_\_, \_\_\_\_\_

**THIS IS NOT A FEDERAL RETURN**

<b>PLEASE TYPE OR PRINT</b>	Name _____	Location of Battle Creek Records: _____ Person in charge of records: _____ Telephone number: _____ Federal employer identification number _____	<b>DO NOT WRITE IN THIS SPACE</b>
	Number and Street _____		
	City, Town or Post Office _____ State _____ Zip Code _____		

**TAX COMPUTATION**

1. Taxable income before net operating loss deduction and special deductions (per attached copy of U.S. Corporation Income Tax Return Form 1120 or 1120S as filed by you with the Federal Internal Revenue Service) ..... **1** \$ .....
2. Enter items not deductible under Battle Creek Income Tax Ordinance (from page 2, Schedule E, column 1, line 5) ..... **2** .....
3. Total—add lines 1 and 2 ..... **3** \$ .....
4. Enter items not taxable under Battle Creek Income Tax Ordinance (from page 2, Schedule E, column 2, line 11) ..... **4** .....
5. Total—line 3 less line 4 ..... **5** \$ .....
6. Apportionment percentage (from page 2, Schedule D, line 5). If all business was conducted in Battle Creek enter 100% on line 6 and DO NOT COMPLETE Schedule D on page 2 ..... **6** ..... %
7. Total—multiply line 5 by percent on line 6 ..... **7** \$ .....
8. Less: Applicable portion of net operating loss carryover and/or capital loss carryover (see instructions) (attach worksheet) . **8** .....
- 8a. Less Renaissance Zone Deduction ..... **8a** .....
9. Total income subject to tax—line 7 less line 8 and 8a ..... **9** \$ .....
10. CITY OF BATTLE CREEK TAX—Multiply line 9 by 1% ..... **10** \$ .....

**PAYMENTS AND CREDITS**

11. a. Tax paid with tentative return ..... **11a** \$ .....
- b. Payment and credits on 2007 Declaration of Estimated Income Tax ..... **11b** .....
- c. Other Credits—explain ..... **11c** .....
12. Total - add lines 11a, b and c ..... **12** \$ .....

**TAX DUE OR REFUND**

13. If line 12 is larger than line 10 enter amount OVERPAID ..... **13** \$ .....
14. Amount on line 13 is to be (A)  Credited on 2008 estimated tax or (B)  Refunded ..... **14** \$ .....
15. If line 10 is larger than line 12 enter TAX DUE ..... **15** \$ .....

PAY IN FULL WITH THIS RETURN TO "TREASURER, CITY OF BATTLE CREEK"

**A. LOCATIONS** - Main address in Battle Creek \_\_\_\_\_  
 Total number of location(s) everywhere \_\_\_\_\_ Number of Battle Creek location(s) included in this return \_\_\_\_\_  
 - Where incorporated \_\_\_\_\_ Date Incorporated \_\_\_\_\_  
 - Principal business activity \_\_\_\_\_

**B. CONSOLIDATIONS** - Did you file a consolidated return with the Internal Revenue Service?  Yes  No.  
 Is this Battle Creek return a consolidated return?  Yes  No. If **either** of the above answers is **yes**, attach a list indicating the names, addresses, and federal identification numbers of all the corporations included in each consolidated return.  
 (See instructions under "Corporations Required to File.")

Inv.	_____
Date	_____
Tax	_____
Fees	_____
Total	_____

**C. LAST FEDERAL AUDIT**  
 Was an amended Battle Creek return filed for each year your federal tax liability was changed by audit or an amended federal return?  
 Yes  No. (If no, see instructions under "Corporations Required to File.")

<b>SIGN HERE</b> →	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.			
	SIGN HERE _____ (Date)	(Signature of officer)	_____	(Title)
	SIGN HERE _____ (Date)	(Signature of preparer)	_____	(Address) _____ (Telephone #) _____

Mail returns with payments to: BATTLE CREEK CITY TREASURER, P.O. BOX 1982, BATTLE CREEK, MI 49016-1982

Mail refunds and other returns to: CITY INCOME TAX DIVISION, P.O. BOX 1657, BATTLE CREEK, MI 49016-1657

## SCHEDULE D BUSINESS ALLOCATION FORMULA

	Located Everywhere I	Located Battle Creek II	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 .....	.....	.....	.....%
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 1 b, 2 and 3) .....			.....%
5. Average percentage (one-third of line 4)—enter here and on page 1 line 6 .....			.....%

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, in such cases, the sum of the percentage 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 formulas, attach explanation and use the lines provided below:

- |                      |  |
|----------------------|--|
| a. Numerator .....   | c. Percentage (a ÷ b) enter here.....and on page 1, line 6 |
| b. Denominator ..... | d. Date of Administrator's approval letter.....            |

## SCHEDULE E ADJUSTMENTS

Schedule E is used to adjust the income reported on page 1 on lines 1a or 1b to give effect to the requirements of the Battle Creek Income Tax Ordinance. The same period of time used to compute items for Schedule E must be the same time period used to report income on lines 1a or 1b. Schedule E entries are allowed only to the extent directly related to net income as shown on lines 1a or 1b on page 1.

PERIOD: From.....to.....

COLUMN 1 Add—Items Not Deductible	COLUMN 2 Deduct—Items Not Taxable and Allowable Deductions
1. Adjustments to income relating to prior periods ..... \$ .....	6. Interest from U. S. obligations and from United States governmental units ..... \$ .....
(See instructions)	
2. All expenses (including interest) incurred in connection with derivation of income not subject to Battle Creek income tax .....	7. Dividends-received deduction (exclude dividends in line 6 above) .....
3. Battle Creek income tax paid or accrued .....	8. Dividend gross up of foreign taxes .....
4. Other (submit schedule) .....	9. Foreign tax deduction .....
.....	10. Other (submit schedule) .....
.....	.....
.....	.....
5. Total Additions (enter on page 1, line 2) ..... \$ .....	11. Total Deductions (enter on page 1, line 4) ..... \$ .....

## SCHEDULE F - SUBCHAPTER S CORPORATION INCOME

Schedule F is used by Subchapter S corporations to reconcile the amount reported on line 1, page 1, BC-1120, with federal Form 1120S and Schedule K of federal 1120S. ATTACH FEDERAL FORM 1120S AND SCHEDULE K OF FEDERAL 1120S.

1. Ordinary income (loss) from trade or business (per federal 1120S) .....	\$ .....
2. Income (loss) per Schedule K, federal 1120S, lines 2 through 6 .....	.....
3. Total income (loss) (Add lines 1 and 2) .....	.....
4. Deductions per Schedule K, federal 1120S .....	.....
5. Taxable income before net operating loss deduction and special deductions (Subtract line 4 from line 3) Enter here and on page 1, line 1, BC-1120 ...	\$ .....