



BATTLE CREEK INCOME TAX PARTNERSHIP RETURN

BC-1065

If not a calendar year then RETURN PERIOD FROM: TO: YEAR

IDENTIFICATION AND INFORMATION

PLEASE TYPE OR PRINT Name of Partnership Federal ID Number Address Type of return - mark one Information only Pymt on behalf of ptnrs City State Zip Code Number of Partners Number of Employees

ATTACH A COPY OF PG 1 FEDERAL 1065 AND SCH K

Initial return Final return

Table with 6 columns: NAME AND HOME ADDRESS OF EACH PARTNER, SOCIAL SECURITY NUMBER OR FEIN, COL A RESIDENT FULL YEAR, COL B NON-RESIDENT FULL YEAR, COL C PART-RESIDENT INDIVIDUAL, Col D C = Corp P = Ptnrs O = Other

Note 1. 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 pg 2 and fill in col 1 below, it will not be necessary to fill in col 2 thru 6 since a computation of tax need not be made.

Note 2. 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 below in col 1, 2, and 6. A partner who is claiming an exemption as a member of another partnership is NOT to claim the exemption in this partnership return in col 3.

ALL PARTNERSHIPS TAXPAYMENT BY PARTNERSHIP (If information return only, disregard this section)

Table with 8 columns: PTNRS, Col 1 TOTAL INCOME, Col 2 ALLOWABLE INDIVIDUAL DEDUCTIONS, Col 3 EXEMPTIONS, Col 4 TAXABLE INCOME, Col 5 (a) TAX AT RES/CORP, Col 5 (b) TAX AT NONRES, Col 6 CR/PYMTS

PAYMENTS AND CREDITS

7 a. Tax paid with extension. b. Payments and credits on Declarations of Estimated Battle Creek income tax for the filing year. 8.Total - add lines 7a, and b. This total must agree with the total on col 6 above.

TAX DUE OR REFUND Direct Deposit and Electronic funds withdrawal information on pg 3

BALANCE DUE 9. If the tax due (line 6) is larger than the payments (line 8), enter balance due. Enclose check or money order payable to the City of Battle Creek or pay with an electronic funds withdrawal. (see pg 4) REFUND 10. If payments (line 8) are larger than tax (line 6), enter overpayment for refund. CREDIT FORWARD 11. Overpayment to be credited forward and applied to estimated tax.

# BATTLE CREEK INCOME TAX PARTNERSHIP RETURN

Name show on BC-1065 - \_\_\_\_\_

Federal Employer Identification Number - \_\_\_\_\_

## SCHEDULE A - ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME

1. Ordinary income (or loss) from pg 1 line 22, US Partnership Return of Income, From 1065 (ATTACH COPY OF PG 1 FED 1065 & SCH K) \_\_\_\_\_
2. Add City of Battle Creek Income tax, if deducted in determining income on Federal Form 1065 \_\_\_\_\_
3. Add interest and other costs incurred in connection with the production of income exempt form Battle Creek Income Tax \_\_\_\_\_
4. Deduct Sec. 179 depreciation (fed Sch K line 10) and other deductions allowed (ATTACH EXPLANATION) \_\_\_\_\_
5. Deduct ordinary income (loss) from other partnerships, estates & trusts (Fed Form 1065, pg 1, line 4; attach explanation) \_\_\_\_\_
6. Total adjusted ordinary business income (Add lines 1, 2, and 3 and subtract lines 4 and 5) \_\_\_\_\_

## SCHEDULE B - NON-BUSINESS INCOME AND EXCLUSIONS

ATTACH COPY OF FEDERAL SCHEDULE K (1065) ATTACH SCHEDULES TO EXPLAIN ALL EXCLUSIONS	Federal Form 1065 Reference	Col 1 Apportioned Income	Col 2 Excludable Res and other ptrns' portion of Col 1	Col 3 Res and other ptrns' portion Portion of Col 1 taxable 0.01%	Col 4 Excludable Nonresident Partners Portion of Col 1	Col 5 Nonresident ptrns' portion of Col 1 taxable at 0.005%

### INTEREST AND DIVIDENDS

1. Interest income	Sch K, line 5					
2. Dividend income	Sch K, line 6a					

### SALE OR EXCHANGE OF PROPERTY (SEE INSTRUCTIONS)

3. Net short-term capital gain (loss)	Sch K, line 8					
4. Net long-term capital gain (loss)	Sch K, L. line 9a - c					
5. Net Section 1231 gain (loss)	Sch K, line 10					

### RENTS AND ROYALTIES (IF NON-BUSINESS INCOME INCLUDES RENTAL REAL ESATE, ATTACH COPY OF FEDERAL FORM 8825)

6. Net income (loss) from rental real estate activate	Sch K, line 2					
7. Net income (loss) from other rental activities	Sch K, line 3c					
8. Royalty income	Sch K, line 7					

### OTHER INCOME

9. Other Income	Sch K, line 11					
10. Ordinary income form other partnerships	Fm 1065, line 4					
11. Total apportioned income (Add lines 1 thru 10 for each col)						

## SCHEDULE C - DISTRIBUTION TO PARTNERS

PTNRS	COL 1 Adjusted Business Income (Sch A, line 6)	Col 2 Guaranteed Payments to Partners (Fed 1065, Line 10)	Col 3 Income subject to allocation (Add col 1 and col 2)	Col 4 Allocation Percentage Per Sch D (Resident partners enter 100%)	Col 5 Allocated Business Income (Col 3 times % in col 4)	Col 6a Resident Partners non- business income (Total equals Sch B col 3, line 10)	Col 6b Nonresident Partners Non- Business income (Total equals Sch B col 5, line 10)	Col 7 Total income (Add col 5, 6a and 6b) Enter here and on pg 1, col 1
a.								
b.								
c.								
d.								
Totals								

## SCHEDULE D - BUSINESS ALLOCATION PERCENTAGE

	Col 1 Located everywhere	Col 2 Located in Battle Creek	Col 3 Percentage (Col 2 divided by col 1)
1 a. Average net book value of real tangible personal property			
b. Gross annual rent paid for real property only, multiplied by 8			
c. Total (Add lines 1 and 1b)			
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 percentages computed in col 3 lines 1c, 2, and 3)			
5. Business allocation percentage (Divide line 4 by the number of factors) Enter here and on Sch C col 4 (See note below)			

Note 3. In determining the business allocation 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. In such cases, the sum of the remaining percentages shall be divided by the number of factors actual used.

In the case of a taxpayer authorized by the Income Tax Administrator to use one of the special formulas, attach an explanation and use the lines provided below:

a. Numerator	c. Percentage (a divided by b) Enter here and on Sch C, col 4
b. Denominator	d. Date of Income Tax Administrator approval letter

## SCHEDULE E - RENTAL REAL ESTATE (If business activity includes rental)

PROPERTY	STREET ADDRESS	GAIN OR LOSS	PROPERTY	STREET ADDRESS	GAIN OR LOSS
1.			4.		
2.			5.		
3.			<b>TOTALS (ATTACH COPY OF FEDERAL FORM 8825)</b>		

# BATTLE CREEK INCOME TAX PARTNERSHIP RETURN

Name shown on BC-1065 -

Federal Employer Identification number -

## SCHEDULE F - ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS ORDINARY BUSINESS INCOME (LOSS)

This schedule is used by partnerships making guaranteed payments to partners where one or more partners received a nontaxable or partially taxable guaranteed payment. Different types of guaranteed payments are taxed differently under the Battle Creek Income Tax Ordinance. If guaranteed payments are 100% taxable list them on Schedule C, column 4.

TYPES OF GUARANTEED PAYMENTS	TAXABILITY OF TYPE OF GUARANTEED PAYMENT
1. A qualified retirement benefit received by a resident individual	NOT TAXABLE
2. A qualified retirement benefit received by a nonresident individual	NOT TAXABLE
3. Interest for use of capital by a resident individual	100% TAXABLE
4. Interest for use of capital by a nonresident individual	NOT TAXABLE
5. Compensation for personal services received by a resident individual	100% TAXABLE
6. Compensation for person services received by a nonresident resident individual	WAGE APPORTIONED

Column 1	Column 2 LIST TYPE OF GUARANTEED PAYMENT	Column 3 PERCENTAGE TAXABLE			Column 4
Guaranteed payments to partners  (Total equals amount reported on federal Form 1065, line 10)	R as qualified resident benefit (RQRB)	guaranteed payment received; if reason is nonresident (Enter percentage taxable for partner based upon type of compensation enter days or hours worked in columns 3A and 3B and compute percentage taxable)			Battle Creek taxable guaranteed payments (Column 1 multiplied by column 3C)
	N as a qualified retirement benefit (NQRB)				
	R as interest or use of capital (RINT)	Column 3A work days or hours in Battle Creek	Col 3B work days or hours Everywhere	Col 3C Percent taxable	
	N as interest for use of capital (NINT)				
	R as compensation for personal services (RCOMP)				
	N as compensation for personal services (NCOMP)				
<b>Totals</b>					

### THIRD PARTY DESIGNEE

Do our want to allow another person to discuss this return with the Income Tax Department?    Yes\*     No

\*if yes complete the following

Designee's Name _____	Phone Number _____	Personal Identification Number (PIN) _____
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### PLEASE SIGN YOUR RETURN BELOW AND ATTACH A COPY OF PG 1 FEDERAL 1065 AND SCH K

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/her declaration is based on all information of which he/she has any knowledge.

SIGN HERE

Signature of partner or member _____	Phone number _____	Address _____	Date _____
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SIGN HERE

Signature of preparer other than partner or member _____	Phone number _____	Address _____	Date _____
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BATTLE CREEK INCOME TAX  
PARTNERSHIP RETURN

ELECTRONIC REFUND OR PAYMENT INFORMATION

Mark one:

Refund-direct deposit

Pay tax due-electronic funds withdrawal

Routing number: \_\_\_\_\_

Account number: \_\_\_\_\_

Type of Account:

Checking

Savings