

PARTNERSHIP INCOME TAX RETURN

For fiscal year or other taxable period beginning / / 2019 and ending / /

IDENTIFICATION AND INFORMATION

Form with fields A1-A10, B1-B4, B5, B6, C1-C6, D1-D4. Includes questions about partnership name, address, and tax filing type.

Enter below the general partner or member manager designated as the tax matters partner (TMP) on the federal partnership return for the tax year of this return:

Form with fields E1-E5 for designated TMP information, including name, address, and phone number.

F. Mark (X) box if partnership elects to pay tax on behalf of partners, complete the remaining sections of the return that apply and the remainder of this page.

TAX, PAYMENTS & CREDITS, BALANCE DUE, OVERPAYMENT, CREDIT FWD, DONATIONS, REFUND, ELECTRONIC REFUND OR PAYMENT DATA. Includes calculation of tax due and payment status.

DISCLOSURE OF RETURN INFORMATION

9. Do you want to allow the preparer or another person to discuss this return with the Income Tax Office? 10a. Designee's name 10b. Designee's phone number

SIGNATURE

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. 11a. Date signed 11b. Signature of partner 11c. Printed name of partner signing return 11d. Phone number 12a. Signature of preparer 12b. Printed name of preparer 12c. Firm name 12d. Address 1 12e. Address 2 12f. City, state & zip code 12g. Date prepared 12h. Preparer's phone number

Return is due April 30, 2020 or the last day of the fourth month after the close of tax year. See instructions for mailing address.

13. NACTP software number

**SCHEDULE 1 - PARTNER INFORMATION SCHEDULE**

**Attachment 1**

P A R T N E R  N U M B E R	<b>COLUMN 1</b> NAME AND ADDRESS OF ALL PARTNERS  (Complete column 1, column 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year (PR or PN), report the resident and nonresident portions on separate partner lines)  Enter partner's name and address as per example below	<b>COLUMN 2</b> PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	<b>COLUMN 3</b> TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	<b>COLUMN 4</b> IF PARTNER IS AN INDIVIDUAL OR NOMINEE REPRESENTING AN INDIVIDUAL, ENTER RESIDENCE STATUS OF PARTNER (R = Resident, N = Nonresident, PR = Part-year resident portion, PN = Part-year nonresident portion)	<b>COLUMN 5</b> IF COLUMN 4 EQUALS PART- YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
<b>EX</b>	Partner's Name Street number, street name and suite number City, state, zip code				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Name of partnership	Partnership's FEIN	2019 Form GR-1065, Schedule 2
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**SCHEDULE 2 - PARTNER INCOME AND TAX CALCULATION SCHEDULE**

Partnerships filing an information return complete only columns 1 through 4.

Partnerships electing to pay tax must complete all applicable columns.

**Attachment 2**

N P U A M R B T E N R E R	COLUMN 1 PARTNER'S NAME	COLUMN 2 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 3 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER (From Partner Information Sch.)	COLUMN 4 TOTAL INCOME (From Schedule C, column 8; See page 1, box F)	COLUMN 5 ALLOWABLE DEDUCTIONS (See instructions)	COLUMN 6 EXEMPTIONS (See note 2 on page 1 and instructions)	COLUMN 7 TAXABLE INCOME (Column 4 less columns 5 and 6)	COLUMN 8 TAX AT RESIDENT OR CORPORATION TAX RATE (Column 7 multiplied by tax rate)	COLUMN 9 TAX AT NONRESIDENT TAX RATE (Column 7 multiplied by tax rate)	COLUMN 10 TAX PAID (Column 8 less Schedule G, column 6; or column 9; see Instructions)
		Federal Classification	Residency Status								
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
Totals											

<b>SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME</b>		<b>Attachment 3</b>
1. Ordinary business income (loss) (Form 1065, pg. 1, line 22) (Attach copy of federal Form 1065, Sch K (1065), ancillary schedules and statements)		
2. Add City of Grayling 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 from {City Name} income tax (Attach schedule)		
4. Deduct Sec. 179 depreciation (Federal Schedule K, line 12)		
5. Other partnership deductions allowed under Michigan Uniform City Income Tax Ordinance (Attach explanation)		
6. Deduct ordinary income (loss) from other partnerships, estates & trusts (Federal Form 1065, page 1, line 4; attach explanation)		
7. Total adjusted ordinary business income (Add lines 1, 2, 3 and subtract lines 4, 5 and 6)		

<b>SCHEDULE B – PARTNERSHIP INCOME NOT INCLUDED IN SCHEDULE A</b>								<b>Attachment 4</b>
<b>ATTACH COPY OF FEDERAL SCHEDULE K (1065)</b>	FEDERAL FORM 1065 REFERENCE	COLUMN 1 APPORTIONED INCOME	COLUMN 2 TOTAL EXCLUDIBLE RESIDENT PARTNERS' PORTION OF COLUMN 1	COLUMN 3 TOTAL EXCLUDIBLE NONRESIDENT, ESTATE AND TRUST PARTNERS' PORTION OF COLUMN 1	COLUMN 4 TOTAL EXCLUDIBLE CORPORATION PARTNERS' PORTION OF COLUMN 1	COLUMN 5 TOTAL EXCLUDIBLE OTHER PARTNERS' PORTION OF COLUMN 1 (Partners not in columns 2, 3 or 4)	COLUMN 6 TOTAL TAXABLE AT RESIDENT OR CORPORATE TAX RATE (Column 1 less column 2, 4 or 5)	COLUMN 7 TOTAL TAXABLE AT NONRESIDENT TAX RATE (Column 1 less column 3)
<b>ATTACH SCHEDULES TO EXPLAIN ALL EXCLUSIONS</b>								
<b>NONBUSINESS INTEREST AND DIVIDENDS (SEE INSTRUCTIONS)</b>								
1. Nonbusiness interest income	Sch. K, line 5							
2. Nonbusiness dividend income	Sch. K, lines 6a							
<b>SALE OR EXCHANGE OF PROPERTY (SEE INSTRUCTIONS)</b>								
3. Net short-term capital gain (loss)	Sch. K, line 8							
4. Net long-term capital gain (loss)	Sch. K, L. 9a - c							
5. Net Section 1231 gain (loss)	Sch. K, line 10							
<b>RENTS AND ROYALTIES (IF INCOME INCLUDES RENTAL REAL ESTATE, ATTACH COPY OF FEDERAL FORM 8825)</b>								
6. Net income (loss) from rental real estate activities	Sch. K, line 2							
7. Net income (loss) from other rental activities	Sch. K, line 3c							
8. Royalty income	Sch. K, line 7							
<b>OTHER INCOME</b>								
9. Other income	Sch. K, line 11							
10. Ordinary income from other partnerships (See ** below)	Form 1065, line 4							
11. Total apportioned income (Add lines 1 through 10 of each column)								

Amounts reported in column 1 are from federal Form 1065 or Schedule K (1065).

\*\* Attach schedule showing name, address and FEIN of each partnership.

<b>SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS</b>								<b>Attachment 5</b>
P U B L I C R E D I T O R	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
	ADJUSTED ORDINARY BUSINESS INCOME (Total equals Schedule A, line 7)	GUARANTEED PAYMENTS TO PARTNERS (Fed. 1065, line 10)	INCOME SUBJECT TO ALLOCATION (Add Column 1 and Column 2)	ALLOCATION PERCENTAGE (Resident partners enter 100%; partnership partners see instructions; other partners enter percentage from Sch. D, line 5)	ALLOCATED ORDINARY BUSINESS INCOME (Column 3 multiplied by percentage in Column 4)	RESIDENT, CORPORATION AND PARTNERSHIP PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B, line 11, column 6)	NONRESIDENT, ESTATE AND TRUST PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B, line 11, column 7)	TOTAL INCOME (Add columns 5, 6 and 7; If partnership elects to pay tax, enter on Schedule 2, column 1 )
	1				%			
	2				%			
	3				%			
	4				%			
	5				%			
	6				%			
	7				%			
	8				%			
9				%				
10				%				
Totals				%				

<b>SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE</b>			<b>Attachment 6</b>								
	COLUMN 1 LOCATED EVERYWHERE	COLUMN 2 LOCATED IN CITY	COLUMN 3 PERCENTAGE								
1. a. Average net book value of real and tangible personal property			(Column 2 divided by column 1)								
b. Gross annual rent paid for real property only, multiplied by 8											
c. Totals (Add lines 1a 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 column 3, lines 1c, 2 and 3)			%								
5. Business allocation percentage (Divide line 4 by the number of factors) Enter here and on Schedule C, column 2 (See note below)			%								
<p>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 actually used.</p> <p>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:</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:20%;">a. Numerator</td> <td style="width:30%;"></td> <td style="width:20%;">c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)</td> <td style="width:30%; text-align: center;">%</td> </tr> <tr> <td>b. Denominator</td> <td></td> <td>d. Date of Administrator's approval letter (mm/dd/yyyy)</td> <td></td> </tr> </table>				a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)	%	b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)	
a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)	%								
b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)									

Name of partnership	Partnership's FEIN	2019 Form GR-1065, Schedule E
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<b>SCHEDULE E – RENTAL REAL ESTATE</b>		<b>Attachment 7</b>
If the business activity of the partnership includes rental of real estate, indicate below the complete address and the gain or loss of each property.		
PROPERTY #	PROPERTY ADDRESS (Street number, street name, city, state and zip code)	GAIN OR LOSS
1.		
2.		
3.		
4.		
5.		
<b>TOTALS</b>	<b>(ATTACH COPY OF FEDERAL FORM 8825)</b>	



Partnership's name	Partnership's FEIN	2019 GRAYLING
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**SCHEDULE N – SUPPORTING NOTES AND STATEMENTS** **Attachment 10**