

PARTNERSHIP INCOME TAX RETURN

For fiscal year or other taxable period beginning [] / [] / 2021 and ending [] / [] / []

IDENTIFICATION AND INFORMATION

A1. Name of partnership		B1. Employer identification No.	
A2. In care of		B2. Date business started	
A3. Street number and name		B3. Principal business activity	
A4. Rm. or Ste. No.		B4. Principal product or service	
A4. Address 2		B5. Number of partners	B6. Number of employees
A5. City, town or post office		C. What type of entity is filing this return? Check the appropriate box:	
A6. State		<input type="checkbox"/> C1. Domestic general partnership	<input type="checkbox"/> C4. Domestic limited partnership
A7. Zip code		<input type="checkbox"/> C2. Domestic limited liability company (LLC)	<input type="checkbox"/> C5. Domestic limited liability partnership (LLP)
A8. Foreign country name		<input type="checkbox"/> C3. Foreign partnership	<input type="checkbox"/> C6. Other ▶
A9. Foreign province/county		D. What type of return filed. Check all boxes that apply:	
A10. Foreign postal code		<input type="checkbox"/> D1. Information only	<input type="checkbox"/> D3. Amended return
		<input type="checkbox"/> D2. Initial return	<input type="checkbox"/> D4. Final return

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:

E1. Name of designated TMP	E4. Identifying number of TMP
E2. If the TPM is an entity, name of TMP representative	E5. Phone number of TMP
E3. Address of designated TMP	

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. The partnership may elect to pay tax for partners only if it pays the tax for ALL partners subject to the tax. If the partnership elects to file an information return, complete the Identification and Information section, the Disclosure section, the Signature section of this page and the remaining sections of the return that apply to the partnership.

TAX	1. Tax (Sum of totals of Tax Due Schedule 2, column 8 and column 9)	1
PAYMENTS & CREDITS	2a. Estimated income tax payments for tax year	2a
	2b. Prior year credit forward	2b
	2c. Extension Payment	2c
	2d. Tax paid by another partnership	2d
	2e. Credit for tax paid to another city on behalf of resident partners (Enter total from Sch G, col 7)	2e
	2f. Total tax paid (Add lines 2a through 2e)	2f
BALANCE DUE	3. If the tax due (line 1) is larger than the payments and credits (line 2f), enter balance due Enclose check or money order payable to the City of Grayling.	3
OVERPAYMENT	4. If payments and credits (line 2f) are larger than tax (Line 1), enter overpayment	4
CREDIT FWD	5. Overpayment to be credited forward and applied to 2022 estimated tax	5
DONATIONS	6. Donations: Capital Improvement Fund The Northern Market Grayling Main Street 6a. [] 6b. [] 6c. [] Total Donations 6d.	6d
REFUND	7. Refund.	7
ELECTRONIC REFUND OR PAYMENT DATA	8. NOT APPLICABLE	

DISCLOSURE OF RETURN INFORMATION

9. Do you want to allow the preparer or another person to discuss this return with the Income Tax Office?	9a. Yes, complete 10a and 10b	9b. No
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. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

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

Return is due April 30, 2022 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	COLUMN 1 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	COLUMN 2 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	COLUMN 3 TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	COLUMN 4 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)	COLUMN 5 IF COLUMN 4 EQUALS PART- YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
EX	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	2021 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											

SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME		Attachment 3
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)		

SCHEDULE B – PARTNERSHIP INCOME NOT INCLUDED IN SCHEDULE A								Attachment 4
ATTACH COPY OF FEDERAL SCHEDULE K (1065) ATTACH SCHEDULES TO EXPLAIN ALL EXCLUSIONS	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)
NONBUSINESS INTEREST AND DIVIDENDS (SEE INSTRUCTIONS)								
1. Nonbusiness interest income	Sch. K, line 5							
2. Nonbusiness dividend income	Sch. K, lines 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. 9a - c							
5. Net Section 1231 gain (loss)	Sch. K, line 10							
RENTS AND ROYALTIES (IF INCOME INCLUDES RENTAL REAL ESTATE, ATTACH COPY OF FEDERAL FORM 8825)								
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							
OTHER INCOME								
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.

SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS								Attachment 5	
PARTNER	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									

SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE			Attachment 6								
	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	2021 Form GR-1065, Schedule E
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SCHEDULE E – RENTAL REAL ESTATE		Attachment 7
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.		
TOTALS	(ATTACH COPY OF FEDERAL FORM 8825)	

SCHEDULE G – CREDIT FOR TAX PAID TO ANOTHER CITY ON BEHALF OF RESIDENT PARTNERS Attachment 8

If tax is paid to more than one other city on behalf of a resident partner, use a separate line for each city. Total the amounts in column 6 for the partner and enter the total credit for the partner on the last line for the partner in column 7.

P A R T N E R	COLUMN 1 NAME OF OTHER CITY	COLUMN 2 INCOME TAXABLE BY OTHER CITY AND ALSO TAXABLE BY GRAYLING	COLUMN 3 NUMBER OF EXEMPTIONS CLAIMED BY PARTNER (Tax Due Schedule, column 6)	COLUMN 4 TAX AT CITY'S NONRESIDENT TAX RATE (Subtract the result of column 3 multiplied by city's exemption value from column 2 and multiply the difference by the partner's resident city's nonresident tax rate)	COLUMN 5 TAX PAID TO OTHER CITY (Subtract the result of column 3 multiplied by other city's exemption value from column 2 and multiply the difference by other city's nonresident tax rate)	COLUMN 6 CREDIT FOR TAX PAID TO OTHER CITY (Smaller of column 4 or column 5)	COLUMN 7 TOTAL CREDIT FOR TAX PAID TO OTHER CITY ON BEHALF OR PARTNER (Column 6 total for partner; place on last line for partner)
999	Example Lansing	10,000	3	62	41	41	
999	Example Detroit	5,000	3	24	39	24	
999	Example Saginaw	12,000	3	77	77	77	142

Total credit for tax paid to another city (Add amounts in column 7; enter here and on page 1, line 2e)

Partnership's name	Partnership's FEIN	2021 GRAYLING
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SCHEDULE N – SUPPORTING NOTES AND STATEMENTS **Attachment 10**