

GRAND RAPIDS PARTNERSHIP INCOME TAX RETURN

For fiscal year or other taxable period beginning MM/DD/2012 and ending MM/DD/YYYY

IDENTIFICATION AND INFORMATION

Name of Partnership, Employer Identification Number, Number and Street, Room or Suite No., Address 2, City, Town or Post Office, State, Zip Code, Mark all boxes that apply and answer the four questions, Number of Partners, Date Business Started, No. of Employees, Telephone Number

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.

TAX, PAYMENTS & CREDITS, BALANCE DUE, OVERPAYMENT, CREDIT FWD, DONATIONS, REFUND, ELECTRONIC REFUND OR PAYMENT DATA

DISCLOSURE OF RETURN INFORMATION

Do you want to allow the preparer or another person to discuss this return with the Income Tax Office? Yes, complete the following No, Designee's name, 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. Date, Signature of partner or member, Title, Printed name of partner or member signing return, Daytime phone number, Date prepared, Signature of preparer's other than taxpayer, Firm name and address, PTIN, EIN or SSN, Preparer's phone no., NACTP software no.

CITY OF GRAND RAPIDS
INCOME TAX DEPARTMENT

PARTNER ENTITY CLASSIFICATION CHART

INFORMATION FOR DATA ENTRY IN COLUMNS 3, 4 AND 5 OF PARTNER INFORMATION SCHEDULE
AND FOR DATE ENTRY OF THE SAME PARTNER INFORMATION IN OTHER SCHEDULES

Enter federal classification, residency classification and, if part-year resident, residency dates				
Column 3 - Federal Classification		Column 4 - Residency Classification		Column 5 - Residency Dates
Description	Entry	Description	Entry	Description
Individual	I	Resident	R	
		Nonresident	N	
		Part-year resident portion	PR	Residency start date
		Part-year nonresident portion	PN	Residency end date
Corporation	C			
Estate	F	Nonresident	N	
Trust	F	Nonresident	N	
Partnership	P			
Disregarded Entity	DE	If DE owner is an individual:		
		Resident	R	
		Nonresident	N	
		Part-year resident portion	PR	Residency start date
		Part-year nonresident portion	PN	Residency end date
Exempt Organization	E			
Foreign Government	FGOV			
Nominee Type				
Nominee Individual	NI	If actual owner is an individual:		
		Resident	R	
		Nonresident	N	
		Part-year resident portion	PR	Residency start date
		Part-year nonresident portion	PN	Residency end date
Nominee Corporation	NC			
Nominee Estate or Trust	NF	Nonresident	N	
Nominee Partnership	NP			
Nominee Disregarded Entity	NDE	If actual owner of DE is an individual:		
		Resident	R	
		Nonresident	N	
		Part-year resident portion	PR	Residency start date
		Part-year nonresident portion	PN	Residency end date
Nominee Exempt Organization	NE			
Nominee Individual Retirement Arrangement	NIRA			
Nominee Foreign Government	NFGOV			

Revised 01/28/2013

Name of partnership

Partnership's FEIN

Revised 01/28/2013

PARTNER INFORMATION SCHEDULE

	<p align="center">COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS</p> <p align="center">(Complete column 1, column 2 and, if necessary, columns 3 and 4; if column 3 for partner equals part-year, report the resident and nonresident portions on separate partner lines)</p>	<p align="center">COLUMN 2 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER</p>	<p align="center">COLUMN 3 TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)</p>	<p align="center">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)</p>	<p align="center">COLUMN 5 IF COLUMN 4 EQUALS PR or PN (PART-YEAR RESIDENT) ENTER RESIDENCY START DATE ON RESIDENT PR LINE AND END DATE ON NONRESIDENT PN LINE</p>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

Name of partnership

Partnership's FEIN

Revised 01/28/2013

PARTNER INFORMATION SCHEDULE

	<p align="center">COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS</p> <p align="center">(Complete column 1, column 2 and, if necessary, columns 3 and 4; if column 3 for partner equals part-year, report the resident and nonresident portions on separate partner lines)</p>	<p align="center">COLUMN 2 PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER</p>	<p align="center">COLUMN 3 TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)</p>	<p align="center">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)</p>	<p align="center">COLUMN 5 IF COLUMN 4 EQUALS PR or PN (PART-YEAR RESIDENT) ENTER RESIDENCY START DATE ON RESIDENT PR LINE AND END DATE ON NONRESIDENT PN LINE</p>
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					

SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME

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 Grand Rapids 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 Grand Rapids income tax (Attach schedule)	
4. Deduct Sec. 179 depreciation (Federal Schedule K, line 12; Attach explanation)	
5. Other partnership deductions allowed under Grand Rapids 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 – APPORTIONED INCOME (INCOME NOT INCLUDED IN SCHEDULE A OR SCHEDULE F)

ATTACH COPY OF FEDERAL SCHEDULE K (1065)	FEDERAL FORM 1065 REFERENCE	COLUMN 1 APPORTIONED INCOME	COLUMN 2 TOTAL EXCLUDABLE RESIDENT PARTNERS' PORTION OF COLUMN 1	COLUMN 3 TOTAL EXCLUDABLE NONRESIDENT, ESTATE AND TRUST PARTNERS' PORTION OF COLUMN 1	COLUMN 4 TOTAL EXCLUDABLE CORPORATION PARTNERS' PORTION OF COLUMN 1	COLUMN 5 TOTAL EXCLUDABLE 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	Fm. 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).

Amounts reported in columns 2 through 7 come from the totals line of the related subordinate schedule (Schedule B-1 through Schedule B-10).

Name of partnership

Partnership's FEIN

Revised 03/05/2013

SCHEDULE C – DISTRIBUTION TO PARTNERS

P T N R #	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
	ADJUSTED ORDINARY BUSINESS INCOME (Total equals Schedule A, line 7)	ALLOCATION PERCENTAGE (Resident & partnership partners enter 100%; other partners enter percentage from Sch. D, line 5)	ALLOCATED ORDINARY BUSINESS INCOME (Column 1 multiplied by percentage in column 2)	ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS (From equals Schedule F, column 4)	RESIDENT, CORPORATION AND OTHER PARTNER'S PORTION OF INCOME (From Schedule B11, column 11)	NONRESIDENT, ESTATE AND TRUST PARTNER'S PORTION OF INCOME (From Schedule B11, column 11)	TOTAL GRAND RAPIDS INCOME (Add columns 3, 4, 5, and 6; Enter here and on Tax Due Schedule, column 1)
1		%					
2		%					
3		%					
4		%					
5		%					
6		%					
7		%					
8		%					
9		%					
10		%					
11		%					
12		%					
13		%					
14		%					
15		%					
16		%					
17		%					
18		%					
19		%					
20		%					
21		%					
22		%					
23		%					
24		%					
25		%					
26		%					
27		%					
28		%					
29		%					
30		%					
Totals							

SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE

	COLUMN 1 LOCATED EVERYWHERE	COLUMN 2 LOCATED IN GRAND RAPIDS	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 formulae, attach an explanation and use the lines provided below:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">a. Numerator</td> <td style="width:25%;"></td> <td style="width:25%;">c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)</td> <td style="width:25%;"></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)									

SCHEDULE E – RENTAL REAL ESTATE

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	GAIN OR LOSS
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
TOTALS	(ATTACH COPY OF FEDERAL FORM 8825)	0

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 Grand Rapids Income Tax Ordinance.

TYPES OF GUARANTEED PAYMENTS	TAXABILITY OF TYPE OF GUARANTEED PAYMENT
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL	NOT TAXABLE
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE
• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL	100% TAXABLE
• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL	100% TAXABLE
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL	WAGE APPORTIONED

P A R T N E R N O	COLUMN 1 GUARANTEED PAYMENTS TO PARTNERS (Total equals amount reported on federal Form 1065, line 10)	COLUMN 2 LIST TYPE OF GUARANTEED PAYMENT R as a qualified retirement benefit (RQRB) N as a qualified retirement benefit (NQRB) R as interest for use of capital (RINT) N as interest for use of capital (NINT) R as compensation for personal services (RCOMP) N as compensation for personal services (NCOMP) (R = resident and N = nonresident)	COLUMN 3 PERCENTAGE TAXABLE (Enter percentage taxable for partner in column 3c based upon type of guaranteed payment received; if reason is nonresident compensation enter days or hours worked in columns 3A and 3B and compute percentage taxable)			COLUMN 4 GRAND RAPIDS TAXABLE GUARANTEED PAYMENTS (Column 1 multiplied by column 3C)
			COLUMN 3A WORK DAYS OR HOURS IN GRAND RAPIDS	COLUMN 3B WORK DAYS OR HOURS IN EVERYWHERE	COLUMN 3C PERCENTAGE TAXABLE (Default is 100%)	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

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 Grand Rapids Income Tax Ordinance.

TYPES OF GUARANTEED PAYMENTS	TAXABILITY OF TYPE OF GUARANTEED PAYMENT
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL	NOT TAXABLE
• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE
• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL	100% TAXABLE
• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL	NOT TAXABLE
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL	100% TAXABLE
• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL	WAGE APPORTIONED

P A R T N E R N O	COLUMN 1 GUARANTEED PAYMENTS TO PARTNERS (Total equals amount reported on federal Form 1065, line 10)	COLUMN 2 LIST TYPE OF GUARANTEED PAYMENT R as a qualified retirement benefit (RQRB) N as a qualified retirement benefit (NQRB) R as interest for use of capital (RINT) N as interest for use of capital (NINT) R as compensation for personal services (RCOMP) N as compensation for personal services (NCOMP) (R = resident and N = nonresident)	COLUMN 3 PERCENTAGE TAXABLE (Enter percentage taxable for partner in column 3c based upon type of guaranteed payment received; if reason is nonresident compensation enter days or hours worked in columns 3A and 3B and compute percentage taxable)			COLUMN 4 GRAND RAPIDS TAXABLE GUARANTEED PAYMENTS (Column 1 multiplied by column 3C)
			COLUMN 3A WORK DAYS OR HOURS IN GRAND RAPIDS	COLUMN 3B WORK DAYS OR HOURS IN EVERYWHERE	COLUMN 3C PERCENTAGE TAXABLE (Default is 100%)	
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
Totals						

Schedule K-1 (Form GR-1065)

2012

City of Grand Rapids,
Income Tax Department

 Final K-1
 Amended K-1

Final K-1
Amended K-1

For calendar year 2012, or tax year beginning _____, 2012
ending _____, 20_____

**Partner's Share of Income, Exclusions, Deductions,
Credits and Tax Paid**

Part I Information about the Partnership

A Partnership's employer identification number _____

B Partnership's name, address, city, state and ZIP code _____

C Grand Rapids Business Allocation percentage _____ %

D Check if this is a publically traded partnership

Part II Information about the Partner

E Partner's identifying number _____

F Partner's name, address, cit, state and ZIP code _____

G General partner or LLC member Limited partner or other LLC member

H Domestic partner Foreign partner

I1 What type of entity is this partner? (see instructions) _____

I2 Is the partner an individual resident, nonresident or part-year resident of Grand Rapids? (see instructions) _____

I3 If this partner's a retirement plan (IRA/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):

Beginning		Ending	
Profit	%		%
Loss	%		%
Capital	%		%

K Partner's share of liabilities at veaar end:

Nonrecourse	\$
Qualified nonrecourse financing	\$
Recourse	\$

L Partner's capital account analysis:

Beginning capital account	\$
Capital contributed during year	\$
Current year increase(decrease)	\$
Withdrawals and distributions	\$()
Ending capital account	\$

Tax basis GAAP Section 704(b) book

Other basis (explain) _____

M Did the partner contribute any property with a built-in gain or loss?
 Yes No
If "Yes," attach statement (see instructions)

Part III Partner's Share of Current Year Income Exclusions/Adjustments and Grand Rapids Income			
Line no	Column A Federal Partnership Return Data	Column B Exclusions and Adjustments	Column C Grand Rapids Taxable Income
1	Ordinary business income (loss)		
2	Net rental real estate income (loss)		
3	Other rental income (loss)		
4	Guaranteed payments		
5	Interest income		
6	Dividend income		
7	Royalties		
8	Net short-term capital gain (loss)		
9	Net long-term capital gain (loss)		
10	Net 1231 gain (loss)		
11	Other income		
12	Section 179 deduction		
13	Other Deductions		
20	Other information		

Part IV Partner's Share of Current Year Grand Rapids Deductions, Credits and Tax Paid (Only if partnership elects to pay tax)

D	Partner's deductions for items paid by the partnership	
C	Credit for tax partnership paid to another city	
T	Grand Rapids income tax paid by the partnership	