

**MUSKEGON HEIGHTS INCOME TAX
PARTNERSHIP RETURN**

for the calendar year 20____
or other taxable period beginning ending

EXTENSION NUMBER
Do Not Write in this Space

PLEASE TYPE OR PRINT	NAME OF PARTNERSHIP _____	Date business commenced _____
	NUMBER and STREET _____	Number of employees on December 31, 2013 _____
	CITY, TOWN or POST OFFICE _____ STATE _____ ZIP CODE _____	Number of partners _____
		Type of Return – Check One: <input type="checkbox"/> Information only <input type="checkbox"/> Payment on behalf of All Partners
		Federal Employer Identification Number _____

NAME, SOCIAL SECURITY NUMBER AND HOME ADDRESS OF EACH PARTNER	CHECK COLUMN A OR B OR FILL IN COLUMN C	A. RESIDENT FULL YEAR	B. NON-RESIDENT FULL YEAR	C. IF RESIDENT PART OF YEAR INDICATE TIME PERIOD
(a) _____ S.S. # _____				
(b) _____ S.S. # _____				
(c) _____ S.S. # _____				
(d) _____ S.S. # _____				
(e) _____ S.S. # _____				

REALTY PARTNERSHIPS: COMPLETE TOP OF PAGE 4

COLUMN 1 TOTAL INCOME (FROM PAGE 4, SCHEDULE E, COLUMN 7) (SEE NOTES 1 AND 2 BELOW)	COLUMN 2 DIVIDEND EXCLUSION AND OTHER DEDUCTIONS (EXPLAIN IN STATEMENT)	COLUMN 3 EXEMPTIONS (SEE NOTE 1 BELOW AND INSTRUCTIONS)	COLUMN 4 TAXABLE INCOME (COLUMN 1 LESS COLUMNS 2 AND 3)	COLUMN 5 (a) RESIDENT TOTAL TAX (MULTIPLY COLUMN 4 BY 1%)	COLUMN 5 (b) NON-RESIDENT TOTAL TAX (MULTIPLY COLUMN 4 BY 1/2%)	COLUMN 6 CREDITS (SEE INSTRUCTIONS)
1. (a) \$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. (b) _____						
3. (c) _____						
4. (d) _____						
5. (e) _____						
6. TOTALS						

7. TOTAL TAX – Column 5(a) plus Column 5(b)	•	Do Not Write in Space Below
PAYMENTS AND CREDITS		File _____ ITEMS _____
8. a. Tax paid with tentative return	\$ _____	CODE _____
b. Payments and credits on 20____ Declaration of Estimated Muskegon Heights Income Tax.	_____	AUDIT RESULTS _____
c. Other Credits – explain in attached statement	_____	
9. Total – add Lines 8. a, b, and c (This total must agree with the total of Column 6 above)	•	Auditor _____
TAX DUE OR REFUND		Approval _____
10. If your payments (Line 9) are larger than your tax (Line 7) enter amount of OVERPAYMENT	• \$ _____	
11. If your tax (Line 7) is larger than your payments (Line 9) enter amount of BALANCE DUE	• _____	
PAY IN FULL WITH THIS RETURN TO "CITY TREASURER" AND MAIL TO: CITY INCOME TAX ADMINISTRATOR, 2724 PECK STREET, MUSKEGON HEIGHTS, MICHIGAN 49444		
12. Amount on Line 10 is to be: (A) <input type="checkbox"/> Credited on 20____ Estimated Tax (B) <input type="checkbox"/> Refunded		

NOTE 1 – 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 above in Columns 1, 2 and 6. A partner who is claiming his exemption as a member of another partnership is NOT to claim his exemption in this partnership return in Column 3.

NOTE 2 – The partnership may pay tax 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 Pages 2, 3 and 4, and fill in Column 1 above, it will not be necessary to fill in Columns 2 through 6 since a computation of the tax need not be made.

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

SIGN HERE _____ SIGNATURE OF PARTNER OR MEMBER _____ DATE _____

SIGN HERE _____ SIGNATURE OF PREPARER OTHER THAN PARTNER OR MEMBER _____ ADDRESS _____ DATE _____

MAIL TO: City Income Tax Administrator, 2724 Peck Street, Muskegon Heights, Michigan 49444

SCHEDULE C – INCOME FROM PARTNERSHIP
IF A COPY OF YOUR U.S. PARTNERSHIP RETURN OF INCOME IS ATTACHED, OMIT THIS SCHEDULE

For the Year Ending _____ 20 _____

A. Name as shown on Page 1 of Form MH-1065 _____

B. Principal Business Activity _____

C. Business Location _____
NUMBER AND STREET OR RURAL ROUTE CITY OR POST OFFICE STATE ZIP CODE

D. Telephone No. _____ Name of person in charge of records _____

ORDINARY INCOME FROM BUSINESS

1. Gross receipts after deducting allowances, rebates and returns		1. \$
2. Inventory at beginning of year (if different than last year's closing inventory attach explanation)	2. \$	
3. Merchandise purchased \$ _____ less any items withdrawn from business for personal use \$ _____	3.	
4. Cost of labor (do not include amounts paid to partners)	4.	
5. Material and supplies	5.	
6. Other costs (explain in attached statement)	6.	
7. TOTAL of Lines 2 through 6	7.	
8. Inventory at end of year	8.	
9. Cost of goods sold (Line 7 less Line 8)		9.
10. Gross profit (Subtract Line 9 from Line 1)		10.
11. Miscellaneous income (do not include any items included on Lines 25 through 31)		11.
12. TOTAL INCOME (Lines 10 and 11)		12.

OTHER BUSINESS DEDUCTIONS

13. Salaries and wages not included on Line 4 (exclude any paid to partners)	13. \$	
14. Payments to partners – salaries and interest - enter here and on Page 3, Schedule E, Column 2	14.	
15. Rent on business property	15.	
16. Losses of business property (attach statement listing items and location)	16.	
17. Depreciation	17.	
18. Taxes	18.	
19. Other business expenses (attach statement)	19.	
20. TOTAL of Lines 13 through 19		20.
21. Ordinary income from business – Line 12 less Line 20		21.
22. Add City of Muskegon Heights and Michigan income tax if included in Line 20 above		22.
23. Add interest and other costs included in Line 20 which were incurred in connection with the production of tax exempt income or partners' personal expenses which were charged to the business		23.
24. Total adjusted ordinary income from business for the year (add Lines 21 through 23). Enter here and on Pg. 3, Sch. E, Col. 1		24.

OTHER PARTNERSHIP INCOME OR LOSS
(taxable or non-taxable depending on residency of partners)

25. Dividends \$ _____ Interest \$ _____ (enter total of dividends and interest)		25.
26. Income (or loss) from other partnerships and other income		26.
*27. Net gain (or loss) from sale or exchange of property other than capital assets (See Note)		27.
*28. Net short term gain (or loss) from sale or exchange of capital assets (See Note)		28.
*29. Net long term gain (or loss) from sale or exchange of capital assets (See Note)		29.
*30. Net gain (or loss) from sale or exchange of property under Section 1231 (See Note)		30.
31. Rents \$ _____ Royalties \$ _____ (enter total of rents and royalties)		31.
32. TOTAL partnership income to account for (add Lines 24 through 31)		32.

*NOTE: The amounts on Lines 27, 28, 29 and 30 should agree with the amounts reported on Schedule D of your Federal Partnership Form 1065.

THE FOLLOWING SCHEDULES B AND E, ON PAGE 4, ARE TO BE USED TO COMPUTE THE TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 32 ABOVE.

REALTY PARTNERSHIP

If the principal business activity of this partnership is rental property, indicate below the complete street address of each property and the gain or loss for each property.

	STREET ADDRESS	GAIN OR (LOSS)
Property A _____	_____	\$ _____
Property B _____	_____	_____
Property C _____	_____	_____
Property D _____	_____	_____
TOTAL _____	_____	\$ _____

SCHEDULE D – BUSINESS ALLOCATION FORMULA

	LOCATED EVERYWHERE I	LOCATED IN MUSKEGON HTS. 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 (exclude partners)			%
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 1b, 2 and 3) _____ →			%
5. Average percentage (one-third of Line 4) - enter here and on Page 4, Schedule E, Column 4 (see note below) _____ →			%

NOTE: 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 percentages shall be divided by the number of factors actually used.

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

- a. Numerator _____ c. Percentage (a ÷ b) here _____ and on Page 3, Sch. E Col. 4
- b. Denominator _____ d. Date of Administrator's approval letter _____

SCHEDULE D – BUSINESS ALLOCATION FORMULA

The business allocation percentage is to be applied by NON-RESIDENT partners to their distributive share of business income if business activity of the partnership is conducted both within and without the City of Muskegon Heights.

Line 1. Enter in Column I the average net book value of all real and tangible personal property owned by the business, regardless of location; and in Column II show the average net book value of the real and tangible personal property owned and located or used in the City of Muskegon Heights. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum thus obtained by two. Any other method which will accurately reflect the average net book value for the year will also be permitted.

Line 1a. Enter in Column I the gross annual rent multiplied by 8 for all rented real property regardless of location. In Column II show the

gross annual rent multiplied by 8 for rented real property located in the City of Muskegon Heights. Gross annual rent refers to real property only, rented or leased, and should include the actual sums of money or other consideration payable, directly or indirectly, by the taxpayer for the use or possession of such real property.

Line 2. Enter in Column I the total compensation paid to all employees during the year and in Column II show the amount of compensation paid to employees for work done or for services performed within the City of Muskegon Heights during the year.

Line 3. Enter in Column I the total gross receipts from all sales made or services rendered during the year and in Column II show the amount of gross receipts from sales made or services rendered in the City of Muskegon Heights during the year.

