

2014
FORM CF-1065
PARTNERSHIP COMMON FORM AND
SPECIFICATIONS PACKET
FINAL VERSION

OCTOBER 15, 2014

This document contains the partnership income tax return forms and specifications authorized by the Michigan cities of Albion, Battle Creek, Big Rapids, Flint, Grand Rapids, Grayling, Hamtramck, Highland Park, Ionia, Jackson, Lansing, Lapeer, Muskegon, Muskegon Heights, Pontiac, Portland, Port Huron, Saginaw, Springfield, and Walker; levying a city income tax and accepting city income tax returns using the common form format, pursuant to the Michigan Uniform City Income Tax Ordinance MCL 141.671.

Paper submission of questions and return form approvals can be mailed to:

John Schaut, Income Tax Administrator
City of Grand Rapids Income Tax Department
300 Monroe Ave NW Suite 380
Grand Rapids MI 49503

Electronic submission of questions and return form approvals can be e-mailed to:

John Schaut, Income Tax Administrator
grswdevelopers@grcity.us

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Michigan Cities Levying an Income Tax

Twenty-two Michigan cities levy a city income tax. All Michigan cities levying an income tax must adopt the Michigan Uniform City Income Tax Ordinance, MCL 141.601 et seq.

Michigan Cities Accepting the 2014 Partnership Common Form

Twenty Michigan cities accept partnership returns prepared using the partnership common form format. The cities are:

Albion	Highland Park	Pontiac
Battle Creek	Ionia	Port Huron
Big Rapids	Jackson	Portland
Flint	Lansing	Saginaw
Grand Rapids	Lapeer	Springfield
Grayling	Muskegon	Walker
Hamtramck	Muskegon Heights	

Michigan Cities Not Accepting the 2014 Partnership Common Form

Detroit Hudson

Governance

Each city accepting Common Form returns retains governance relative to administration of their city's Income Tax Ordinance including, but not limited to exemptions, renaissance zone designation, acceptance of donations, etc. Please refer to the appendices for additional information pertinent to each city.

Disclaimer

These instructions are interpretations of the Uniform City Income Tax Ordinance, MCLA 141.601 et seq. The city's income tax ordinance will prevail in any disagreement between these instructions and the Ordinance.

Approval of Forms

Forms Approval for cities adopting the partnership common form will be done by the City of Grand Rapids, Income Tax Department. Forms submitted for approval may be sent to:

The Partnership Common Form as produced by software must be submitted for approval. Forms approval for cities adopting the partnership common form will be done by the City of Grand Rapids, Income Tax Department. Forms submitted for approval may be sent to:

Submission of Written Question or Printed Sample Forms

Send written questions or printed sample forms to:

John Schaut, Income Tax Administrator
City of Grand Rapids Income Tax Department
300 Monroe Ave NW Suite 380
Grand Rapids, MI 49503

Electronic submission of questions or sample returns

E-mail question or send sample return forms to:

John Schaut, Income Tax Administrator
E-mail: grswdevelopers@grcity.us

General Information

These instructions are to be used with the Partnership Common Form and other schedules within this document. Information is also provided on the individual schedules. Filing instructions for the 2014 Partnership Common Form, Form CF-1065, will be posted on the Grand Rapids Income Tax Department section of the Grand Rapids website when available, www.grcity.us/incometax, left side menu item Common Form.

As other cities agree to accept the Common Form and when changes or corrections are made to the Common Form, a notice will be sent through Creative Solutions, the Michigan representative for the National Association of Computerized Tax Processors (NACTP). Creative Solutions will then distribute the information to its members.

When processing partnership returns, data about each partner is entered into the processing system of cities. A partner's claim of tax paid by a partnership may not be allowed until the partnership files a return and pays the tax due.

Corrections and updates to Form CF-1065, Schedules and Instructions

Except for the rollover of dates and revision of Schedule RZ (Form CF-1065) the 2014 forms and schedules remain the same. A listing of corrections and updates made since the first draft forms packet was issued on 06/23/2014 are found on page 60 of this packet.

Allocate and Apportion - Defined

The word allocate in these instructions means to determine partner's taxable portion of the type of partnership income using: the partner's the classification; the partner's classification and the Business Allocation Percentage calculated on Schedule D, Business Allocation Percentage, line 5; or in the case of a taxpayer authorized by the Income Tax Administrator of the city, the special allocation formula percentage calculated on Schedule D, line c.

The meaning of the word apportion as used in these instructions means to: directly determine the partner's taxable income based upon the partner's classification; or the partner's classification and the location of the source of the income.

Partnerships required to file returns

Every partnership with business activity in the city, whether or not an office or place of business was maintained in the city, is required to file an annual information return. Syndicates, joint ventures, pools and like organizations and Limited Liability Companies (LLCs) electing to be taxed as partnerships at the federal level will also use Form CF-1065.

Partnerships electing to pay tax

Section 17 of the Ordinance (MCL 141.617) allows an unincorporated business, profession or other activity, the entity, on behalf of the owners, to elect to compute and pay the tax due with respect to each owner's share of the net profit of the activity after giving effect to exemptions to which each owner is entitled. The tax paid by the entity shall constitute all tax due with respect to each owner's distributive share of the net profits of the unincorporated business, profession or other activity.

If the unincorporated business, profession or other activity elects to pay the tax on behalf of the owners, the unincorporated business, profession or other activity assumes the status of a taxpayer and is liable to interest and penalty if payment (including payment of estimated income tax) is not made by the due date, in accordance with the calendar or fiscal year used by the unincorporated business, profession or other activity.

If the unincorporated business, profession or other activity elects, under this section, to file a return and pay the tax on behalf of its owners, the election and filing are deemed to meet the requirements of this ordinance for the filing of a return for each owner (partner) who has no other income subject to the tax. However, a return is required from any such owner having taxable income other than the owner's distributive share of the net profits of the entity. In such case the entire income subject to the tax shall be included in the return of the partner and a credit claimed on the partner's return for the tax paid on behalf of the partner by the partnership.

Paying Tax on behalf of a Partnership Partner

A partnership electing to pay tax and having a partnership's partner (downstream partnership) requires additional schedules, Schedule 1A, Partnership Information Schedule for Downstream Partnership, and Schedule 2A, Tax Calculation Schedule for Downstream Partnership and Schedules K-1 for the downstream partnership and the downstream partnership's partners. An alternative to

filing the additional schedules is calculation of taxable income for the downstream partnership as a resident partner and calculation of the tax at the city's resident tax rate and sending the downstream partnership A Schedule K-1 (Form CF-1065) reporting the tax payment as a resident taxpayer.

Due Date of Partnership Return

Calendar year taxpayers must file by April 30, 2015. Fiscal year taxpayers must file by the last day of the fourth month after the end of their fiscal year or short period.

Extension of Time to File a Partnership Return

For partnerships electing to pay tax, Form CF-7004, Automatic Extension of Time to File Certain Business Income Tax, Information and Other Returns, must be filed on or before the due date for filing the partnership return. An extension is automatically granted upon filing of Form CF-7004 and payment of the tentative tax balance due (Form CF-7004, line 3). Failure to pay the balance due invalidates the extension request. Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.

For partnerships filing an information return, a six month extension of time to file is automatically granted. Do not file Form CF-7004, Application for Automatic Extension of Time to File Certain Business Income Tax, information and Other Returns.

Filing the Partnership Common Form

Partnership Common Form returns must be printed and filed on paper with the city. Mail the partnership return with all required attachments to the address for the specific city listed in Appendix F.

Required Partnership Return Attachments

See Appendix E for a list of required partnership return attachments.

Additional Information

Additional information may be found in the Instructions for Form CF-1065, Partnership Common Form Income Tax Return. These instructions are posted at www.grcity.us/incometax in the menu on the left under Common Form.

Printing of Forms

The partnership forms and schedules are to be printed as laid out in the forms packet. However, forms listing partners may be made expandable to accommodate the number of partners in a partnership. When more than one page is printed for a schedule, the schedule header must be printed on the additional pages. Most forms and schedules for the partnership return have been laid out in landscape in a 6 by 10 grid format due the amount of data on the schedules. If necessary schedules may be adjusted to fit a 6 by 10 grid (6 lines to the inch high and 10 spaces to the inch wide. Use a 10 point or larger Courier font when entering data on forms.

When printing the various payment vouchers (CF-7004, CF-1065PV, CF-1065PV-EFT, CF-1065ES, or CF-1065ES-EFT), print the OCR scan line in accordance with Appendix L, and print the 2D barcode in accordance with Appendix M.

Data Flow of the Partnership Common Form, CF-1065

The Partnership Common Form is set up to flow from the federal return partnership return, Form 1065, of the entity. The starting points for the partnership Common Form are: Federal Form 1065, Page 1 and Schedule K-1 (Form 1065). Data from these two federal forms to Form CF-1065: Schedule A, Allocable Partnership Ordinary Business Income; Schedule B, Partnership Income Not Included in Schedule A.

Taxability of Partnership Income

Resident Partners

Partners who are individual residents of the city are generally taxed on their entire distributive share of the net profits of the partnership, including that arising from business activities outside the city:

ordinary business income, interest income, dividend income, rents, royalties, other income, and gains from the sale or exchange of property, either tangible or intangible, regardless of where the property is located. A resident is taxed at the cities resident tax rate. See Appendix A for a listing of the different cities tax rates.

Nonresident, Estates and Trusts Partners

Partners who are individual nonresidents including estates and trusts are generally taxed on their distributive share of the partnership's ordinary business income which is attributable to business activity in the city, plus net rentals of tangible property located in the city and gains from the sale or exchange of tangible property located in the city. Nonresidents are not taxed on their share of net rentals of property located outside the city, gains from the sale or exchange of tangible property located outside the city, gains from the sale or exchange of securities or other intangible property, or on non-business interest and dividend income. A nonresident of the city, an estate and a trust are taxed at the city's nonresident tax rate.

When the receipt of interest and other intangible income is directly related to the nature of the business, such interest, etc., is business income taxable to a nonresident, and is to be included in ordinary business income in Schedule A.

Corporation Partners

Partners who are CORPORATIONS are taxed at the corporate tax rate on their distributive share of the partnership's: ordinary business income attributable to business activity in the city; net rentals of tangible property; and gains from the sale or exchange of tangible property attributable to business activity in the city. Thus, all taxable income of a corporate partner (net profits of a corporation) is determined by the business allocation percentage of the partnership.

Partnership Partners

Partners who are PARTNERSHIPS, LLC's electing to be taxed as a partnership, JOINT VENTURES, ETC. (downstream partnership) are taxed based upon their partner's entity classification and share of partnership income.

Refer to the Appendix K of these instructions for information on the taxability of the various types of partnership income based upon the partner's entity classification. Also refer to the instructions under Schedule B for additional information on taxability of the various types of income.

Partner Deductions Claimed on a Partnership Return

A partnership electing to pay tax may claim deductions allowed a partner on the partner's city income tax return for partner's city deductions paid by the partnership. These deductions generally would include the: IRA deduction; self-employed, SEP, SIMPLE and qualified plans deduction; and the Renaissance Zone deduction.

Renaissance Zone Deduction

A partnership located and doing business in a city Renaissance Zone may be eligible to claim the Renaissance Zone deduction. This deduction allows the partnership or the partners, if qualified, to deduct the portion of the partnership income earned in a Renaissance Zone from income subject to tax. A taxpayer is not qualified to claim the deduction if the taxpayer is delinquent for any Michigan or local taxes.

If a partnership elects to pay tax on behalf of its partners, the deduction is claimed on the partnership return. Otherwise, the deduction is passed through to the partners who claim the deduction by filing Schedule RZ (Form CF-1040) with their return. A city income tax return must be filed to claim this deduction. Schedule RZ Form (CF-1065) is required to be attached to the partnership return when a partnership is qualified to claim and claims the deduction.

Listing of Partnership Forms and Schedules

Form CF-1065, page 1. Every partnership is required to file this form.

Schedule 1 – Partner Information Schedule. Every partnership is required to include this schedule.

Schedule 1A – Partner Information Schedule for Downstream Partnership. Every partnership electing to pay tax that has a partnership partner is required to include this schedule for each partnership partner unless the electing partnership treats the partnership partner as a resident individual and pays tax on the partnership partner's share of income at the resident tax rate.

Schedule 2 – Tax Calculation Schedule for Partnerships Electing to Pay Tax (If information return, disregard this schedule). Partnerships electing to pay tax must include this schedule.

Schedule 2A – Tax Calculation Schedule for Downstream Partnership. Every partnership electing to pay tax that has a partnership partner is required to include this schedule for each partnership partner unless the electing partnership treats the partnership partner as a resident individual and pays tax on the partnership partner's share of income at the resident tax rate.

Schedule A – Partnership Ordinary Business Income. Every partnership is required to include this schedule.

Schedule B – Partnership Income Not Included in Schedule A. Every partnership is required to include this schedule.

Schedules B1 – B10. For each income line of Schedule B there is a separate schedule (B1-B10) for computing each partner's share of the type of partnership income (B1 relates to Schedule B, line 1, etc.). A partnership is required to include such schedule if the partnership has the specific type of income reported on a line of Schedule B.

Schedule B11 – A partnership is required to include this summary schedule by partner for Schedule B, line 11, if the partnership has any income reported on Schedule B.

Schedule C – Distribution to Partners. Every partnership is required to include this schedule.

Schedule D – Business Allocation Percentage. Every partnership is required to include this schedule unless the allocation percentage for the city equals 100%.

Schedule E – Rental Real Estate. Every partnership with rental real estate must complete and include this schedule.

Schedule F – Allocated or Apportioned Guaranteed Payments to Partners. Every partnership reporting a guaranteed payment to one or more partners is required to complete and include this schedule.

Schedule G – Credit for Tax Paid to Another City on behalf of Resident Partners. Every partnership reporting a credit for tax paid to another city on behalf of a resident of the city for which the return is prepared must prepare and include this schedule.

Schedule K-1 (Form CF-1065) – Partner's Share of Income, Exclusions, Deductions, Credits and Tax Paid. Every partnership required to file a partnership return must furnish a copy of this schedule to each partner. Every partnership electing to pay tax that has a partnership partner must provide this schedule to each partner of the downstream partnership unless the electing partnership treats the partnership partner as a resident individual and pays tax on the partnership partner's share of income at the resident tax rate.

Supporting Notes and Schedules (Attachment 22). If notes, computations or schedules in addition to those above are needed for explanatory purposes, use this attachment to include in the return.

Revised 07/30/2014

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX A

Revised: 06/18/2014

Ordinance Effective Dates, Exemption Amounts and 2014 Tax Rates

City Name	Effective Date	2014 Exemption Amount	Exemption Prorated for part-year residency	2014 Tax Rates		
				Resident	Non-Resident	Corporations
ALBION	1/1/1972	\$600	No	1.00%	0.50%	1.00%
BATTLE CREEK	7/1/1967	\$750	No	1.00%	0.50%	1.00%
BIG RAPIDS	1/1/1970	\$600	No	1.00%	0.50%	1.00%
FLINT	1/1/1965	\$600	No	1.00%	0.50%	1.00%
GRAND RAPIDS	7/1/1967	\$600	No	1.50%	0.75%	1.50%
GRAYLING	1/1/1972	\$3,000	No	1.00%	0.50%	1.00%
HAMTRAMCK	7/1/1962	\$600	No	1.00%	0.50%	1.00%
HIGHLAND PARK	1/1/1967	\$600	No	2.00%	1.00%	2.00%
IONIA	1/1/1994	\$700	No	1.00%	0.50%	1.00%
JACKSON	1/1/1970	\$600	No	1.00%	0.50%	1.00%
LANSING	1/1/1968	\$600	No	1.00%	0.50%	1.00%
LAPEER	1/1/1967	\$600	No	1.00%	0.50%	1.00%
MUSKEGON	7/1/1993	\$600	Yes	1.00%	0.50%	1.00%
MUSKEGON HEIGHTS	1/1/1989	\$600	No	1.00%	0.50%	1.00%
PONTIAC	1/1/1968	\$600	No	1.00%	0.50%	1.00%
PORT HURON	1/1/1969	\$600	No	1.00%	0.50%	1.00%
PORTLAND	1/1/1984	\$1,000	No	1.00%	0.50%	1.00%
SAGINAW	7/1/1965	\$750	Yes	1.50%	0.75%	1.50%
SPRINGFIELD	1/1/1989	\$750	No	1.00%	0.50%	1.00%
WALKER	1/1/1988	\$600	No	1.00%	0.50%	1.00%

MCL 141.617 Unincorporated business, profession, or activity; election to pay tax.

At the election of an unincorporated business, profession or other activity, the entity, on behalf of the owners, may compute and pay the tax due with respect to each owner's share of the net profit of the activity after giving effect to exemptions to which each owner is entitled. This election is available to all unincorporated business entities having 2 or more owners regardless of the residence of the owners. The tax thus paid by the entity shall constitute all tax due with respect to each owner's distributive share of the net profits of the unincorporated business, profession or other activity.

If the unincorporated business, profession or other activity elects under this section to file a return and pay the tax on behalf of its owners, the election and filing are deemed to meet the requirements of this ordinance for the filing of a return for each owner who has no other income subject to the tax. However, a return is required from any such owner having taxable income other than his distributive share of the net profits of the entity. In such case the entire income subject to the tax shall be included in the return and credit taken thereon for the tax paid in his behalf by the unincorporated activity.

If the unincorporated business, profession or other activity elects to pay the tax on behalf of the owners, then the unincorporated business, profession or other activity assumes the status of a taxpayer and is liable to interest and penalty if payment is not made by the due date, in accordance with the calendar or fiscal year used by the unincorporated business, profession or other activity.

Filing requirements, as excerpted from MCL 141.641(1), Returns; annual.

Every corporation doing business in the city and every other person having income taxable under this ordinance in any year ... shall make and file with the city an annual return for that year, on a form furnished or approved by the city, on or before the last day of the fourth month for the same calendar year, fiscal year, or other accounting period, that has been accepted by the internal revenue service for federal income tax purposes for the taxpayer.

Using federal income tax return income, income eliminations and deductions, as excerpted from MCL 141.644.

Where total income, total deductions, net profits, or other figures are derived from the taxpayer's federal income tax return, any item of income not subject to the city income tax and unallowable deductions shall be eliminated in determining net income subject to the city tax. The fact that a taxpayer is not required to file a federal income tax return does not relieve the taxpayer from filing a city tax return.

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

Revised: 10/01/2013

APPENDIX B

Personal Exemptions Allowed by the 22 Cities levying a Michigan City Income Tax

City Name	Regular	65 & over	Blind	Deaf	Perm. Disabled
ALBION	X	X			
BATTLE CREEK	X	X	X	X	X
BIG RAPIDS	X				
DETROIT	X	X	X	X	X
FLINT	X	X	X	X	X
GRAND RAPIDS	X	X	X		
GRAYLING	X	X	X		X
HAMTRAMCK	X	X	X	X	X
HIGHLAND PARK	X	X	X	X	X
HUDSON	X	X	X	X	X
IONIA	X	X	X	X	X
JACKSON	X	X			
LANSING	X	X	X	X	X
LAPEER	X	X	X	X	X
MUSKEGON	X	X	X	X	X
MUSKEGON HEIGHTS	X	X	X	X	X
PONTIAC	X	X	X		
PORT HURON	X	X	X	X	X
PORTLAND	X	X	X	X	X
SAGINAW	X	X	X		
SPRINGFIELD	X	X	X	X	X
WALKER	X	X	X		

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

Revised 10/11/2013

APPENDIX C

Cities with Renaissance Zones and/or Tool and Die Recovery Zones

City Name	Renaissance Zone(s)	Start Year and Duration of Renaissance Zones
ALBION	No	
BATTLE CREEK	Yes	2001 (duration of 15 years)
BIG RAPIDS	No	
FLINT	Yes	1997 (duration of 15 years) (some designations extended)
GRAND RAPIDS	Yes	1997 (duration of 15 years) 2003 (duration of 15 years) Others with various start dates & durations
GRAYLING	No	
HAMTRAMCK	No	
HIGHLAND PARK	No	
IONIA	No	
JACKSON	Yes	1997 (duration of 15 years)
LANSING	Yes	1997 (duration 12 years) expired 12/31/08 Four other RZ's expiring on 12/31 of 2016, 2023, 2024 and 2026
LAPEER	No	
MUSKEGON	Yes	2002 (duration of 12 years)
MUSKEGON HEIGHTS	Yes	2000 & 2001 (duration of 12 years for both)
PONTIAC	No	
PORT HURON	No	
PORTLAND	No	
SAGINAW	Yes	1997 (extended in 2000, 15 year duration) 2000, 2001, 2002, 2003 & 2008 (duration of 15 years for all)
SPRINGFIELD	No	
WALKER	Yes	Tool and Die Recovery Zone

There is no easy way to determine if a taxpayer is a resident or located in a Renaissance Zone. It is also not easy to determine the time frame of the Renaissance Zone designation for a particular piece of real property. Most cities with one or more Renaissance Zones have sent letters to taxpayers and businesses located in the Renaissance Zones. Property owners will have a property tax bill that notes the Renaissance Zone designation for the tax year. A resident renter domiciled in a Renaissance Zone may not have any documentation of the Renaissance Zone designation for their residence (domicile) and their mailing address may not be the same as the property address in the city's Assessor's records.

The Renaissance Zone deduction is phased out over the last three years the property is designated as a Renaissance Zone. The phase out is 25% in the third to last year, 50% in the second to last year and 75% in the last year. No deduction is allowed after the last year of designation as a Renaissance Zone.

Under the Michigan Renaissance Zone Act (MCL 125.1651 et. seq.), qualified local governmental units were able to request the State of Michigan to designate specific geographic areas as Renaissance Zones for a set period of time not to exceed 15 years. The Renaissance Zone act was amended at various times to allow for: Extensions of the duration of the of property in the zone; additions to the existing Renaissance Zones; additional Renaissance Zones; Agricultural Processing Renaissance Zones; Forest Products Processing Renaissance Zones; Renewable Energy Renaissance Zones; and Tool and Die Recovery Zones.

See following page for additional information for specific cities

APPENDIX C (continued)

Cities with Renaissance Zones

Additional information for specific cities

Grand Rapids Renaissance Zones:

In 1996, six geographic areas were designated as Renaissance Zones for a duration of 15 years starting on 1/1/1997 and ending on 12/31/2011.

In 2000, additions were made to the geographic Renaissance Zones with the additions having a duration of 11 years starting on 1/1/2001 and ending on 12/31/2011.

In 2001, additions were made to the geographic Renaissance Zones. These additions have a duration of 10 years starting on 1/1/2002 and ending on 12/31/2011.

In 2002, additions were made to the geographic Renaissance Zones. Some of these additions have a duration of 9 years starting on 1/1/2003 and ending on 12/31/2011 and others have a duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2002, an Agricultural Producing Renaissance Zone was added with a duration of 15 years starting on 1/1/2003 and ending on 12/31/2017.

In 2007, additions were made to the geographic Renaissance Zones. These additions have a duration of 5 years starting on 1/1/2008 and ending on 12/31/2013.

In 2008, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2009 and ending on 12/31/2023.

In 2009, additions were made to the geographic Renaissance Zones. These additions have a duration of 15 years starting on 1/1/2010 and ending on 12/31/2024.

All additions made to Grand Rapids Renaissance Zones after the initial designations in 1996 were related to nonresidential property.

Lansing Renaissance Zones:

In 1996, geographic areas were designated as Renaissance Zones. These zones have a duration of 12 years starting on 1/1/1997 and ending on 12/31/2008. Four additional Renaissance Zones were designated with the designations ending on 12/31/2016, 12/31/2023, 12/31/2024 and 12/31/2026.

Muskegon Renaissance Zones:

In 2001, geographic areas were designated as Renaissance Zones. These additions have a duration of 12 years starting on 1/1/2002 and ending on 12/31/2013.

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

Revised 08/21/2014

APPENDIX D

Donation of Overpayment

City Name	Donations Allowed
ALBION	a. City of Albion
BATTLE CREEK	None
BIG RAPIDS (1)	a. Community Pool b. Community Library
FLINT	a. Indigent Water Fund
GRAND RAPIDS (2)	a. American Flags for Veterans Graves in Grand Rapids b. Grand Rapids Children's Fund
GRAYLING	None
HAMTRAMCK	a. City of Hamtramck
HIGHLAND PARK	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
IONIA (1)	a. Ionia Community Library b. Ionia Theater c. Youth Recreation
JACKSON	a. Parks and Recreation Fund
LANSING (5)	a. Police Problem Solving b. Hope Scholarship c. Homeless Assistance
LAPEER	None
MUSKEGON (4)	a. Muskegon Summer Celebration Fireworks b. Veterans Memorial Park c. Lakeshore Trail Improvements
MUSKEGON HEIGHTS	a. Street Improvements
PONTIAC	a. City of Pontiac
PORTLAND	None
PORT HURON	None
SAGINAW	a. Fireworks
SPRINGFIELD	None
WALKER (3)	a. Comstock Park Education Foundation b. Grandville Education Foundation c. Kenowa Hills Education Foundation

- (1) Big Rapids & Ionia: A taxpayer may elect to donate all or part of their overpayment to any of the listed recipients.
- (2) Grand Rapids: A taxpayer may elect to donate all or part of their overpayment to any of the listed city funds.
- (3) Walker: A taxpayer may elect to donate their entire overpayment to one of the education foundations listed.
- (4) Muskegon: A taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.
- (5) Lansing: A taxpayer may elect to donate any portion or all of their overpayment to any one of the listed recipients.

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

Revised 07/28/2014

APPENDIX E

Required Return Attachments and Attachment Order

Returns should be filed with schedules and attachments in the order noted below. If a form, schedule or worksheet is not used do not attach it; skip the number and keep the remaining pages in attachment order

Required Forms and Attachments	Attachment Order	When Forms, Schedules or Attachments are Required
Form CF-1065, page 1	Top page	All returns
Schedule 1 – Partner Information Schedule	Attachment 1	All returns
Schedule 1A – Partner Information Schedule for Downstream Partnership	Attachment 1A	Returns for partnerships electing to pay tax who have a partnership as a partner
Schedule 2 – Partner Income and Tax Calculation Schedule	Attachment 2	Partnerships filing information returns complete columns 1 - 4. Partnerships electing to pay tax must complete entire schedule.
Schedule 2A – Partner Income and Tax Calculation Schedule for Downstream Partnership	Attachment 2A	Partnerships electing to pay tax who have a partnership as a partner must complete and attach this schedule.
Schedule A – Allocable Partnership Ordinary Business Income	Attachment 3	All returns
Schedule B – Apportioned Income (Income not Included in Schedules A or F)	Attachment 4	All returns (including returns where Schedule B is blank)
Schedule C – Distribution to Partners	Attachment 5	All returns
Schedule D – Business Allocation Percentage	Attachment 6	Returns with a business allocation percentage of less than 100%
Schedule E – Rental Real Estate	Attachment 7	Returns reporting rental real estate activities
Schedule F – Allocated or Apportioned Guaranteed Payments to Partners	Attachment 8	Returns reporting guaranteed payments to one or more partners
Schedule G – Credit for Tax Paid to Another City in Behalf of Resident Partners	Attachment 9	Returns for partnerships electing to pay tax who are claiming credit for tax paid to another city
Schedule B1 – Interest Income (Schedule B, line 1, by partner)	Attachment 10	Returns reporting interest income
Schedule B2 – Dividend Income (Schedule B, line 2, by partner)	Attachment 11	Returns reporting dividend income
Schedule B3 – Net Short Term Capital Gain (or Loss) (Sch. B, line 3, by partner)	Attachment 12	Returns reporting short term capital gain (or loss)
Schedule B4 – Net Long Term Capital Gain (or Loss) (Sch. B, line 4, by partner)	Attachment 13	Returns reporting long term capital gain (or loss)
Schedule B5 – Net Section 1231 Gain (or Loss) (Sch. B, line 5, by partner)	Attachment 14	Returns reporting Section 1231 gain (or loss)
Schedule B6 – Net Income (Loss) from Rental Real Estate Activities (Sch. B, line 6, by partner)	Attachment 15	Returns reporting income (loss) from rental real estate activities
Schedule B7 – Net Income (Loss) from Other Rental Activities (Schedule B, line 7, by partner)	Attachment 16	Returns reporting income (loss) from other rental activities
Schedule B8 – Royalty Income (Schedule B, line 8, by partner)	Attachment 17	Returns reporting royalty income
Schedule B9 – Other Income (Schedule B, line 9, by partner)	Attachment 18	Returns reporting other income
Schedule B10 – Ordinary Income from Other Partnerships (Schedule B, line 10, by partner)	Attachment 19	Returns reporting ordinary income from another partnership
Schedule B11 – Summary by Partner by Schedule B Line Number (Schedule B, line 11, by partner)	Attachment 20	Returns reporting any type of Schedule B income
Schedule RZ (Form CF-1065), Renaissance Zone Deduction Sch.	Attachment 21	If Renaissance Zone deduction claimed
Supporting Notes and Statements	Attachment 22	If Supporting notes or schedules attached
Federal Schedule F (Form 1040)	Fed form # order	If included in federal return
Federal Form 1065, Page 1	Fed form # order	All returns
Federal Schedule D, (Form 1065)	Fed form # order	If included in federal return
Federal Schedule K, (Form 1065)	Fed form # order	All returns
Federal Form 1125-A, Cost of Goods Sold	Fed form # order	If included in federal return
Federal Form 4562, Depreciation and Amortization	Fed form # order	If included in federal return
Federal Form 4797, Sales of Business Property	Fed form # order	If included in federal return
Federal Form 6252, Installment Sale Income	Fed form # order	If included in federal return
Federal Form 8582, Passive Activity Loss Limitations	Fed form # order	If included in federal return
Federal Form 8824, Like-Kind Exchanges	Fed form # order	If included in federal return
Federal Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation	Fed form # order	If included in federal return
Supplementary schedules to federal forms and schedules	Schedule order	If included in federal return

All supplementary schedules to federal forms and schedules must be attached.

Failure to attach forms, schedules or worksheets noted above to a return may delay the processing of the return.

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX F

Revised: 06/23/2014

Mailing Addresses for Mailing Returns to Cities Accepting the Partnership Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1065 Tax Due Returns	2013 Form CF-1065 Refund Returns	2013 Form CF-1065 Credit Forward Returns	2013 Form CF-1065 Information Returns	Prior Year Form CF-1065 Returns	Amended Form CF-1065 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1065PV Payment Vouchers
Albion	City of Albion Income Tax Division 112 W Cass St Albion MI 49224-0900	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Battle Creek	Battle Creek City Income Tax PO Box 1657 Battle Creek MI 49016-1657	XX	XX	XX	XX	XX	XX	XX	XX	XX
Big Rapids	City of Big Rapids Treasurer's Office 226 North Michigan Ave Big Rapids MI 49307	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Flint	City of Flint Income Tax Division PO Box 529 Eaton Rapids, MI 48827-0529	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Grand Rapids	Grand Rapids Income Tax Dept PO Box 109 Grand Rapids MI 49501-0109	XX	XX	XX	XX	XX	XX	XX	XX	XX
Grayling	City of Grayling Income Tax Division PO Box 549 Grayling MI 49738	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX F

Revised: 06/23/2014

Mailing Addresses for Mailing Returns to Cities Accepting the Partnership Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED									
		2013 Form CF-1065 Tax Due Returns	2013 Form CF-1065 Refund Returns	2013 Form CF-1065 Credit Forward Returns	2013 Form CF-1065 Information Returns	Prior Year Form CF-1065 Returns	Amended Form CF-1065 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1065PV Payment Vouchers	
Hamtramck	City of Hamtramck Income Tax Division PO Box 209 Eaton Rapids MI 48827-0209	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Highland Park	City of Highland Park Income Tax Division PO Box 239 Eaton Rapids MI 48827-0239	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Ionia	City of Ionia Income Tax Division PO Box 512 Ionia MI 48846	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Jackson	City of Jackson Income Tax Division 161 W Michigan Ave Jackson MI 49201	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Lansing	City of Lansing Income Tax Dept PO Box 40752 Lansing MI 48901	XX							XX	XX	
	City of Lansing Income Tax Dept 124 W Michigan Ave Rm G-29 Lansing MI 48933		XX	XX	XX	XX	XX	XX			XX

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX F

Revised: 06/23/2014

Mailing Addresses for Mailing Returns to Cities Accepting the Partnership Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED								
		2013 Form CF-1065 Tax Due Returns	2013 Form CF-1065 Refund Returns	2013 Form CF-1065 Credit Forward Returns	2013 Form CF-1065 Information Returns	Prior Year Form CF-1065 Returns	Amended Form CF-1065 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1065PV Payment Vouchers
Lapeer	City of Lapeer Income Tax Division 576 Liberty Park Lapeer MI 48446-2189	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Muskegon	City of Muskegon Income Tax Dept PO Box 29 Muskegon MI 49443-0029	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Muskegon Heights	Muskegon Heights Income Tax Division 2724 Peck St Muskegon Heights MI 49444	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Pontiac	City of Pontiac Income Tax Division PO Box 530 Eaton Rapids MI 48827-0530	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Port Huron	City of Port Huron Income Tax Division 100 McMorran Blvd Port Huron, MI 48060	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Portland	City of Portland Income Tax Dept 259 Kent St Portland MI 48875	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX F

Revised: 06/23/2014

Mailing Addresses for Mailing Returns to Cities Accepting the Partnership Common Form

CITY	MAILING ADDRESS	USE MAILING ADDRESS FOR RETURN OR PAYMENT TYPES AS INDICATED									
		2013 Form CF-1065 Tax Due Returns	2013 Form CF-1065 Refund Returns	2013 Form CF-1065 Credit Forward Returns	2013 Form CF-1065 Information Returns	Prior Year Form CF-1065 Returns	Amended Form CF-1065 Returns	Estimated income tax payments	Form CF-4868 Extension Form and Payment	Separate CF-1065PV Payment Vouchers	
Saginaw	City of Saginaw Income Tax Office 1315 S Washington Ave Saginaw MI 48601	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Springfield	City of Springfield Income Tax Dept 601 Avenue A Springfield MI 49037-7774	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED
Walker	Walker City Income Tax Dept PO Box 153 Grand Rapids MI 49501-0153	XX	XX	XX	XX	XX	XX	XX	XX	XX	NOT USED

APPENDIX G

ACH Refund and Payment Guidelines

City Name	Cities Making ACH Electronic Refunds	Cities Allowing ACH Direct Debit				
		Payments - Tax Form CF-1065, line 8	Payment Voucher Payments - Form CF-1065PV-EFT	Extension Payments - Form CF-7004-EFT	Estimated Tax Payments - Form CF-1065ES-EFT	Elective Payment Date for Estimated Tax Payments - Form CF-1065ES-EFT
COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
ALBION	Yes	No	No	No	No	No
BATTLE CREEK	Yes	Yes	No	No	No	No
BIG RAPIDS	No	No	No	No	No	No
FLINT	Yes	Yes	No	No	No	No
GRAND RAPIDS	Yes	Yes	Yes	Yes	Yes	Yes
GRAYLING	No	No	No	No	No	No
HAMTRAMCK	No	No	No	No	No	No
HIGHLAND PARK	No	No	No	No	No	No
IONIA	Yes	Yes	No	No	No	No
JACKSON	No	No	No	No	No	No
LANSING	Yes	No	No	No	No	No
LAPEER	Yes	Yes	No	Yes	Yes	Yes
MUSKEGON	Yes	Yes	No	No	No	No
MUSKEGON HEIGHTS	No	No	No	No	No	No
PONTIAC	Yes	Yes	No	No	No	No
PORT HURON	No	No	No	No	No	No
PORTLAND	Yes	Yes	No	No	No	No
SAGINAW	Yes	Yes	No	No	No	No
SPRINGFIELD	Yes	Yes	No	No	No	No
WALKER	Yes	Yes	No	Yes	Yes	Yes

Do not print Form CF-1065PV-EFT for those cities with a "No" in column 4. For cities accepting EFT payments on Form CF-1065, mark (x) the box on line 8 and enter the bank account data for the payment on Line 8a, 8b and 8c.

The payment date for an ACH electronic payment is the date the return or payment is processed except for cities allowing an elective payment date for estimated income tax payments using Form CF-1065-EFT.

A payment received by the due date will be processed with the payment considered timely made even though the payment is not processed by the due date.

Section 43(1) of the Michigan Uniform City Income Tax Ordinance states, "A balance of the tax that is due the city at the time of filing an annual return shall be paid with the return..."

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

APPENDIX H

Revised: 10/11/2013

Cities Allowing Check Box Authorization for Disclosure of Return Information

City Name	Allowing Check Box POA
ALBION	Yes
BATTLE CREEK	Yes
BIG RAPIDS	Yes
FLINT	Yes
GRAND RAPIDS	Yes
GRAYLING	Yes
HAMTRAMCK	Yes
HIGHLAND PARK	Yes
IONIA	Yes
JACKSON	Yes
LANSING	Yes
LAPEER	Yes
MUSKEGON	Yes
MUSKEGON HEIGHTS	Yes
PONTIAC	Yes
PORTLAND	Yes
PORT HURON	Yes
SAGINAW	Yes
SPRINGFIELD	Yes
WALKER	Yes

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

APPENDIX I

Revised: 10/31/2013

Website Address for Michigan Cities Levying a City Income Tax

City Name	Website Address for City
ALBION	www.ci.albion.mi.us
BATTLE CREEK	www.battlecreekmi.gov
BIG RAPIDS	www.ci.big-rapids.mi.us
DETROIT	www.detroitmi.gov
FLINT	www.cityofflint.com
GRAND RAPIDS	www.grcity.us/incometax
GRAYLING	www.cityofgrayling.org
HAMTRAMCK	www.hamtramck.us
HIGHLAND PARK	www.highlandparkcity.us
HUDSON	www.ci.hudson.mi.us
IONIA	www.ci.ionia.mi.us
JACKSON	www.cityofjackson.org
LANSING	www.lansingmi.gov
LAPEER	www.ci.lapeer.mi.us
MUSKEGON	www.muskegon-mi.gov
MUSKEGON HEIGHTS	www.cityofmuskegonheights.org
PONTIAC	www.pontiac.mi.us
PORT HURON	www.porthuron.org
PORTLAND	www.portland-michigan.org
SAGINAW	www.saginaw-mi.com
SPRINGFIELD	www.springfieldmich.com
WALKER	www.ci.walker.mi.us

COMMON PARTNERSHIP INCOME TAX FORMS, CF-1065
APPENDIX J

Revised 10/11/2013

PARTNER CLASSIFICATION TABLE

Information for completing Partner Information section on Form CF-1065, page 1

Enter federal classification in column 3; if column 3 equals individual owner, enter residency classification in column 4; and if column 4 equals part-year resident, enter residency start and end dates in column 5

Column 3 Federal Classification		Column 4 Individual Partner Residency Status		Column 5 Residency Dates
Description	Entry	Description	Entry	Description
Individual	I	Resident	R	
		Nonresident	N	
		Part-year resident, resident portion	PR	Residency start date
		Part-year resident, 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, resident portion	PR	Residency start date
		Part-year resident, nonresident portion	PN	Residency end date
Exempt Organization	E			
Foreign Government	FG0V			
Nominee Type				
Nominee Individual	NI	If actual owner is an individual:		
		Resident	R	
		Nonresident	N	
		Part-year resident, resident portion	PR	Residency start date
		Part-year resident, 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 the DE is an individual:		
		Resident	R	
		Nonresident	N	
		Part-year resident, resident portion	PR	Residency start date
		Part-year resident, nonresident portion	PN	Residency end date
Nominee Exempt Organization	NE			
Nominee Individual Retirement Arrangement	NIRA			
Nominee Foreign Government	NFGOV			

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON PARTNERSHIP INCOME TAX FORMS, CF-1065

APPENDIX K

TAXABILITY OF PARTNERSHIP INCOME UNDER THE MICHIGAN UNIFORM CITY INCOME TAX ORDINANCE

Revised 10/18/2013

TYPE OF INCOME → PARTNER ENTITY ↓	ORDINARY BUSINESS INCOME OF PARTNERSHIP	GUARANTEED PAYMENTS TO PARTNER	INTEREST INCOME	DIVIDEND INCOME	NET SHORT-TERM GAIN (LOSS)	NET LONG-TERM GAIN (LOSS)	SECTION 1231 GAIN OR LOSS	NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES	NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES	ROYALTY INCOME	OTHER INCOME	ORDINARY INCOME FROM OTHER PARTNERSHIPS
Individual Resident Partner	100% taxable											
Individual Nonresident Partner	Taxable on the partnership's business allocation percentage portion	Taxable based upon type of guaranteed payment; see Sch. F for more information	Not taxable	Not taxable	Taxable if property located in city Not taxable if property located outside of city	Taxable if property located in city Not taxable if property located outside of city	Taxable if property located in city Not taxable if property located outside of city	Taxable if property located in city Not taxable if property located outside of city	Taxable if property located in city Not taxable if property located outside of city	Taxable on the partnership's business allocation percentage portion	Taxable on the partnership's business allocation percentage portion	Taxable on the originating partnership's business allocation percentage portion
Corporate Partner	Taxable on partnership's business allocation percentage portion	Taxable based upon type of guaranteed payment; see Schedule F for more data	Taxable on partnership's business allocation percentage portion	Taxable on the originating partnership's business allocation percentage portion								
Estate or Trust Partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner	Taxed on the same basis as an individual nonresident partner
Partnership Partner (Downstream Partnership - DSP)	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification	DSP Income split per DSP agreement and taxed based on DSP partner's entity classification
Disregarded Entity Partner	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity	Taxable on the same basis as the owner of the disregarded entity
Exempt Organization Partner	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC	Taxable on the same basis as a corporate partner unless the partnership income of the partnership is not taxable under the IRC
Foreign Government	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner	Taxable on the same basis as a corporate partner
Nominee Partner	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable	Taxable on the same basis as the actual owner (partner); If an IRA arrangement, not taxable

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

Revised: 10/15/2014

APPENDIX L

OCR Scan Line Specifications for Partnership Income Tax Payment Vouchers

FORMS: CF-1065PV OR CF-1065PV-EFT; CF-7004 OR CF-7004-EFT; AND CF-1065ES OR CF-1065ES-EFT

CITY	SSN/FEIN (TAX ID)	SSN/FEIN INDICATOR	CHECK DIGIT *	TAX YEAR	TAX CODE PLUS TYPE	PAYMENT AMOUNT	PAYMENT DATE	ROUTING NUMBER	BANK ACCOUNT NUMBER	TYPE OF ACCOUNT
123	123456789	1	1	1234	123456	12,345,678.90	MMDDYYYY	123456789	1234567891234567	1

EXAMPLE

GRR	123456789	C	2	2014	CRPPTR	1234567890	04012015	123456789	1234567891234567	C
-----	-----------	---	---	------	--------	------------	----------	-----------	------------------	---

SSN/FEIN INDICATOR	
0	SSN OR ITIN
C	CORPORATION OR PARTNERSHIP FEIN
T	TRUST OR ESTATE FEIN

TAX CODE	TAX CODE (PAYMENT CODE)
EST	ESTIMATED TAX PAYMENT
CRP	RETURN, EXTENSION OR ASSESSMENT PAYMENT

TAX CODE	TAX TYPE	TAX TYPE (PAYMENT TYPE)
EST	P1Q	1ST QTR ESTIMATED PAYMENT
EST	P2Q	2ND QTR ESTIMATED PAYMENT
EST	P3Q	3RD QTR ESTIMATED PAYMENT
EST	P4Q	4TH QTR ESTIMATED PAYMENT
CRP	PEX	EXTENSION PAYMENT
CRP	PTR	RETURN PAYMENT WITH A RETURN
CRP	PPV	RETURN PAYMENT VOUCHER WITHOUT RETURN
CRP	BIL	ASSESSMENT PAYMENT

*** FOR CHECK DIGIT SPECIFICATIONS SEE APPENDIX N**

THE SCAN LINE DATA STREAM MAY BE IN 10 OR 12 POINT "OCR A" FONT

ACTUAL DATA STREAM FOR AN ESTIMATED TAX PAYMENT USING FORM CF-1065ES WITH AND WITHOUT PAYMENT AMOUNT

GRR123456789C72014ESTP1Q1234567890
GRR123456789C72014ESTP1Q

ACTUAL DATA STREAM AN EXTENSION PAYMENT USING FORM CF-7004

GRR123456789C72013CRPPEX1234567890

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1065PV

GRR123456789C72013CRPPPV1234567890

ACTUAL DATA STREAM FOR AN EFT ESTIMATED TAX PAYMENT USING FORM CF-1065ES-EFT

GRR123456789C72014ESTP1Q12345678900430201412345678912345678901234567C

ACTUAL DATA STREAM AN EFT EXTENSION PAYMENT USING FORM CF-7004-EFT

GRR123456789C72013CRPPEX12345678900430201412345678912345678901234567C

ACTUAL DATA STREAM FOR A RETURN PAYMENT USING FORM CF-1065PV-EFT

GRR123456789C72013CRPPPV12345678900430201412345678912345678901234567C

DATA STREAM CHARACTERS

CHARACTER	EXPLANATION
1 THROUGH 3	3 CHARACTER CITY NAME (CN) ABBREVIATION FROM APPENDIX K
4 THROUGH 12	SSN/FEIN
13	SSN/FEIN INDICATOR
14	SSN/FEIN CHECK DIGIT
15 THROUGH 18	FOUR DIGIT TAX YEAR
19 THROUGH 24	SIX CHARACTER TAX CODE AND TAX TYPE (Three character Tax Code plus the three character Tax Type)
25 THROUGH 34	PAYMENT AMOUNT (Right justified; Zero filled on left; Last two digits are cents; No decimal point)
35 THROUGH 42	PAYMENT DATE
43 THROUGH 51	ROUTING NUMBER
52 THROUGH 68	BANK ACCOUNT NUMBER (Right justified; Zero filled on left)
69	BANK ACCOUNT TYPE

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065
APPENDIX M

Revised: 07/28/2014

Specifications for 2D Barcode for 2014 Partnership Payment Vouchers and 2015 Partnership Estimated Income Tax Payment Vouchers
Forms: CF-7004, CF-7004-EFT, CF-1065PV, CF-1065PV-EFT, CF-1065ES and CF-1065ES-EFT

2D FIELD #	CITYTAX TABLE	FORM LINE #	FIELD NAME	DATA TYPE	MAXIMUM FIELD SIZE	ACCEPTABLE VALUES	EXPLANATION
1	NONE	NO RETURN FORM LINE	MAGIC CODE & HEADER VERSION	A	2	T1	2D BARCODE HEADER VERSION NUMBER
2	RECEIPTS	NO RETURN FORM LINE	SOFTWARE DEVELOPER CODE	N	4	NATCP ASSIGNED CODE	FOUR-DIGIT SOFTWARE DEVELOPER CODE
3	NONE	NO RETURN FORM LINE	BAR CODE SPECIFICATION VERSION	A	10		
4	NONE	NO RETURN FORM LINE	SOFTWARE/FORM VERSION	A	15		
5	NONE		CITY NAME CODE	A	3	ALB, BCK, BRR, FLT, GRR, GRA, HAM, HPK, ION, JAC, LNS, LPR, MKG, MHT, PNT, POR, PHN, SAG, SPR OR WAL	See Appendix N for 3 character City Name Code specifications
6	CITPAY & RECEIPTS	TAXPAYER ID NUMBER	Tax ID (FEIN)	N	9	9 DIGIT NUMBER	Taxpayers federal employer identification number
7	CITPAY & RECEIPTS	NO RETURN FORM LINE	SSN OR FEIN INDICATOR	A	1	C	A "C" for a partnership FEIN
8			TAX ID CHECK DIGIT	N	1	NUMBERS 0 THROUGH 9	See Appendix O for Tax ID (SSN or FEIN) Check Digit specifications
9	CITPAY & RECEIPTS		TAX YEAR	N	4	YYYY	
10	CITPAY		TAX CODE	A	3	CPR OR EST	Use CRP for an extension, payment voucher or assessment payment; use EST for an estimated tax payment
11	CITPAY		TAX TYPE	A	3	PEX, PTR, BIL, P1Q, P2Q, P3Q OR P4Q	If field 9 equals CRP: PEX = partnership extension pmt, PTR = partnership payment voucher pmt and BIL = partnership assessment pmt; or if field 9 equals EST: P1Q=1st qtr pmt, P2Q=2nd qtr pmt, P3Q=3rd qtr pmt and P4Q=4th qtr pmt
12	CITPAY & RECEIPTS		PAYMENT AMOUNT	N	10	10 DIGIT NUMBER OR BLANK	Right justified; Zero filled on left; last two digits are cents; no decimal point; blank if not an EFT payment and payment amount is not known at time of printing voucher
13	CITPAY & RECEIPTS		PAYMENT DATE	N	8	MMDDYYYY OR BLANK	Current date unless for estimated income tax payment for cities accepting direct debit payment of estimated income tax with a requested future payment date; blanks if not an EFT payment
14	TAXPAYEREFT		BANK ROUTING NUMBER	N	9	9 DIGIT NUMBER OR BLANK	Bank routing number for bank account; or blank if not an EFT payment
15	TAXPAYEREFT		BANK ACCOUNT NUMBER	A	17	17 CHARACTERS; NUMBER, DASH OR BLANK	Bank account number must be alpha numeric, left justified with trailing blanks if less than 17 positions and cannot equal all zeroes or all blanks; or all blanks if not an EFT payment
16	TAXPAYEREFT		BANK ACCOUNT TYPE	A	1	C, S OR BLANK	Type of bank account, C for checking or S savings; blank if not an EFT payment
17	NONE		TRAILER	A	5	*EOD*	END OF DATA INDICATOR

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1065

APPENDIX N

Revised: 06/19/2014

Specifications for 3 Character City Name Abbreviation for Cities Accepting Partnership
Common Form Returns

For use in Payment Voucher OCR Scan Line of Forms CF-7004, CF-7004-EFT,
CF-1065PV, CF-1065PV-EFT, CF-1065ES and CF-1065ES-EFT

City Name	3 Character City Name {CN} Abbreviation
ALBION	ALB
BATTLE CREEK	BCK
BIG RAPIDS	BRR
FLINT	FLT
GRAND RAPIDS	GRR
GRAYLING	GRA
HAMTRAMCK	HAM
HIGHLAND PARK	HPK
IONIA	ION
JACKSON	JAC
LANSING	LNS
LAPEER	LPR
MUSKEGON	MKG
MUSKEGON HEIGHTS	MHT
PONTIAC	PNT
PORTLAND	POR
PORT HURON	PHN
SAGINAW	SAG
SPRINGFIELD	SPR
WALKER	WAL

Specifications for 3 Character City Name Abbreviation for Cities Not Accepting Partnership
Common Form Returns

City Name	3 Character City Name {CN} Abbreviation
DETROIT	DET
HUDSON	HUD

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

COMMON CITY PARTNERSHIP INCOME TAX FORM, CF-1040
APPENDIX O

Revised 08/07/2014

TAX ID CHECK DIGIT SPECIFICATIONS

CHARACTERS	DESCRIPTION	EXPLANATION
1 TO 9	9 DIGIT TAX ID	SSN (Social Security Number), ITIN (Individual Taxpayer Identification Number) or FEIN (Federal Employer Identification Number)
10	TAX ID TYPE INDICATOR FOR AN SSN, ITIN OR FEIN	POSSIBLE CHARACTERS ARE 0, C, T & W. (0 = SSN OR ITIN, C = Corporation or Partnership FEIN, T = Estate or Trust FEIN & W = Employer Withholding Tax FEIN)
11	CHECK DIGIT	AS COMPUTED IN EXAMPLES BELOW

CHARACTER TRANSLATION SCHEME																					
INPUT VALUE	0	1	2	3	4	5	6	7	8	9	A	B	C	D	E	F	G	H	I	J	K
TRANSLATION VALUE	0	1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	10	11
INPUT VALUE	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	-	#	\$	*	&	/
TRANSLATION VALUE	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	0	0	0	0	0	0

WEIGHTS: 3, 5, 7, 9 REPETED THROUGHOUT FOR NUMBER OF CHARACTERS

EXAMPLE OF CHECK DIGIT CALCULATION FOR SSN OR ITIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	0
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	0
SUM OF VALUE x WEIGHT	263									
MODULUS 10	263 / 10 = 26 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR TRUST FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	20
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	100
SUM OF VALUE x WEIGHT	363									
MODULUS 10	363 / 10 = 36 REMAINDER 3									
REMANIDER FROM 10	10 - 3 = 7 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	7									

EXAMPLE OF CHECK DIGIT CALCULATION FOR CORPORATION FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	3
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	15
SUM OF VALUE x WEIGHT	278									
MODULUS 10	278 / 10 = 27 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

EXAMPLE CHECK DIGIT CALCULATION FOR WITHHOLDING TAX FEIN										
CHARACTER PLACE	1	2	3	4	5	6	7	8	9	10
CHARACTER VALUE	3	2	1	6	5	4	7	8	9	23
CHARACTER WEIGHT	3	5	7	9	3	5	7	9	3	5
VALUE x WEIGHT	9	10	7	54	15	20	49	72	27	115
SUM OF VALUE x WEIGHT	378									
MODULUS 10	378 / 10 = 37 REMAINDER 8									
REMANIDER FROM 10	10 - 8 = 2 (REMAINDER OF 0 MAKES CHECK DIGIT = 0)									
CHECK DIGIT	2									

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

CF-1065

{CITY NAME}

2014

For official use only

PARTNERSHIP INCOME TAX RETURN

For fiscal year or other taxable period beginning / / 2014 and ending / /

IDENTIFICATION AND INFORMATION

Name of Partnership		Employer Identification Number	
In care of			
Number and Street	Room or Suite No.		
Address 2		Mark all boxes that apply and answer the four questions	
City, Town or Post Office		State	Zip Code
Foreign country name	Foreign province/county	Foreign postal code	
		<input type="checkbox"/> Information only <input type="checkbox"/> Initial Return	<input type="checkbox"/> Reserved <input type="checkbox"/> Final Return
		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. 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, 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 {City Name}. To pay with an electronic funds withdrawal: mark (X) Pay Tax Due box, line 8 and complete line 8 a, b & c	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 2015 estimated tax	5	
DONATIONS	6. Donations: Donation 1 Donation 2 Donation 3		
	6a. 6b. 6c. Total Donations	6d	
REFUND	7. Refund. For direct deposit refund mark (X) box on line 8 and complete lines 8 a, b & c (Line 4 less lines 5 and 6d)	7	
ELECTRONIC REFUND OR PAYMENT DATA	8. Mark one: <input type="checkbox"/> Refund - Direct Deposit <input type="checkbox"/> Pay tax due - Electronic funds withdrawal		
	8a. Routing number		
	8b. Account number	8c. Account type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	

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 (if other than partner or member above)	Firm name and address	PTIN, EIN or SSN	Preparer's phone no.
			NACTP number	

MAIL TO: {CITY NAME} INCOME TAX DEPARTMENT, {ADDRESS LISTED FOR CITY IN APPENDIX F}

Revised 06/18/2014

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule 1
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SCHEDULE 1 - PARTNER INFORMATION SCHEDULE

Revised 06/18/2014
Attachment 1

P A R T N E R N U M B E R	COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS	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
	(Complete column 1, column 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year, report the resident and nonresident portions on separate partner lines)				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule 1A,
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Revised 06/18/2014

SCHEDULE 1A - PARTNER INFORMATION SCHEDULE FOR DOWNSTREAM PARTNERSHIP

Attachment 1A

Name and address of of downstream partnership	Downstream partnership's FEIN	Number of Partners	
	Date Business Started	No. of Employees	
	Contact person	Telephone Number	

P A R T N E R N U M B E R	COLUMN 1 NAME AND ADDRESS OF ALL PARTNERS OF DOWNSTREAM PARTNERSHIP (Enter the tax ID and name of downstream partnership below and complete column 1, column 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year, report the resident and nonresident portions on separate partner lines)	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
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule 2,
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Revised 07/28/2014

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

P A R T N 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 page 2, Schedule C, column 7; See note 1 on page 1)	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											

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule 2A
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Revised 07/28/2014

SCHEDULE 2A - PARTNER INCOME AND TAX CALCULATION SCHEDULE FOR DOWNSTREAM PARTNERSHIP

Attachment 2A

Partnerships electing to pay tax who have a partnership as a partner must complete and attach this schedule for all partners of the downstream partnership.

Name and address of downstream partnership				Downstream partnership's FEIN							
P A R T N 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 page 2, Schedule C, column 7; See note 1 on page 1)	COLUMN 5 ALLOWABLE DEDUCTIONS (See instructions)	COLUMN 6 EXEMPTIONS (See 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 (Enter here and on Schedule 2 partner line for this partnership)											

If this schedule is not attached to partnership return, all income of downstream partnership will be taxed at the resident tax rate.

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules A & B
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SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME		Revised 06/18/2014
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 {City Name} 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; Attach explanation)		
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								Revised 06/18/2014
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	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).

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

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule B1 & B2
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SCHEDULE B1 – INTEREST INCOME (Schedule B, line 1, by partner)									Revised 06/18/2014 Attachment 10
PARTNER NUMBER	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 2 INTEREST INCOME REPORTED ON FEDERAL SCHEDULE K-1 FOR PARTNER (Sch. K-1 (Form 1065), line 5)	COLUMN 3 EXCLUDIBLE INTEREST INCOME OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE INTEREST INCOME OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE INTEREST INCOME OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE INTEREST INCOME OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 & 5	COLUMN 7 INTEREST INCOME TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 INTEREST INCOME TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

SCHEDULE B2 – DIVIDEND INCOME (Schedule B, line 2, by partner)									Revised 06/18/2014 Attachment 11
PARTNER NUMBER	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 2 DIVIDEND INCOME REPORTED ON FEDERAL SCHEDULE K-1 FOR PARTNER (Sch. K-1 (Form 1065), line 6A)	COLUMN 3 EXCLUDIBLE DIVIDEND INCOME OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE DIVIDEND INCOME OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE DIVIDEND INCOME OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE DIVIDEND INCOME OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 DIVIDEND INCOME TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 DIVIDEND INCOME TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules B3 & B4
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SCHEDULE B3 – NET SHORT TERM CAPITAL GAIN (OR LOSS) (Schedule B, line 3, by partner)									Revised 06/18/2014	
Attachment 12										
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 2 SHORT TERM CAPITAL GAIN (LOSS) REPORTED ON FEDERAL SCHEDULE K-1 FOR PARTNER (Sch. K-1 (Form 1065), line 5)	COLUMN 3 EXCLUDIBLE SHORT TERM CAPITAL GAIN (LOSS) OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE SHORT TERM CAPITAL GAIN (LOSS) OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE SHORT TERM CAPITAL GAIN (LOSS) OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE SHORT TERM CAPITAL GAIN (LOSS) OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5)	COLUMN 7 SHORT TERM CAPITAL GAIN (LOSS) TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 SHORT TERM CAPITAL GAIN (LOSS) TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)	
	Federal Classification	Residency Status								
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Totals										

SCHEDULE B4 – NET LONG TERM CAPITAL GAIN (OR LOSS) (Schedule B, line 4, by partner)									Revised 06/18/2014	
Attachment 13										
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Schedule)		COLUMN 2 LONG TERM CAPITAL GAIN (LOSS) REPORTED ON FEDERAL SCHEDULE K-1 FOR PARTNER (Sch. K-1 (Form 1065), line 5)	COLUMN 3 EXCLUDIBLE LONG TERM CAPITAL GAIN (LOSS) OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE LONG TERM CAPITAL GAIN (LOSS) OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE LONG TERM CAPITAL GAIN (LOSS) OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE LONG TERM CAPITAL GAIN (LOSS) OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5)	COLUMN 7 LONG TERM CAPITAL GAIN (LOSS) TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 LONG TERM CAPITAL GAIN (LOSS) TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)	
	Federal Classification	Residency Status								
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Totals										

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules B5 and B6
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SCHEDULE B5 – NET SECTION 1231 GAIN (OR LOSS) (Schedule B, line 5, by partner)									Revised 06/18/2014
									Attachment 14
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner information Sch.)		COLUMN 2 SECTION 1231 GAIN (LOSS) REPORTED ON FEDERAL SCHEDULE K-1 FOR PARTNER (Sch. K-1 (Form 1065), line 5)	COLUMN 3 EXCLUDIBLE SECTION 1231 GAIN (LOSS) OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE SECTION 1231 GAIN (LOSS) OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE SECTION 1231 GAIN (LOSS) OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE SECTION 1231 GAIN (LOSS) OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 SECTION 1231 GAIN (LOSS) TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 SECTION 1231 GAIN (LOSS) TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

SCHEDULE B6 – NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (Sch. B, line 6, by partner)									Revised 06/18/2014
									Attachment 15
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Schedule)		COLUMN 2 NET INCOME (LOSS) FROM RENTAL REAL ESTATE (From Form 1065, Schedule K, line 2)	COLUMN 3 EXCLUDIBLE INCOME (LOSS) FROM RENTAL REAL ESTATE OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE INCOME (LOSS) FROM RENTAL REAL ESTATE OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE INCOME (LOSS) FROM RENTAL REAL ESTATE OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE INCOME (LOSS) FROM RENTAL REAL ESTATE OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 INCOME (LOSS) FROM RENTAL REAL ESTATE TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 INCOME (LOSS) FROM RENTAL REAL ESTATE TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules B7 & B8
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SCHEDULE B7 – NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES (Schedule B, line 7, by partner)									Revised 06/18/2014 Attachment 16
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Schedule)		COLUMN 2 NET INCOME(LOSS) FROM OTHER RENTAL ACTIVITIES (From Form 1065, Schedule K, line 2)	COLUMN 3 EXCLUDIBLE INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
		Federal Classification	Residency Status						
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

SCHEDULE B8 – ROYALTY INCOME (Schedule B, line 8, by partner)									Revised 06/18/2014 Attachment 17
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 2 ROYALTY INCOME (From Form 1065, Schedule K, line 7)	COLUMN 3 EXCLUDIBLE ROYALTY INCOME OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE ROYALTY INCOME OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE ROYALTY INCOME OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE ROYALTY INCOME OF PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 ROYALTY INCOME TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 ROYALTY INCOME TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
		Federal Classification	Residency Status						
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules B9 & B10
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SCHEDULE B9 – OTHER INCOME (Schedule B, line 9, by partner)									Revised 06/18/2014
Attachment 18									
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Sch.)		COLUMN 2 OTHER INCOME (Schedule K,11)	COLUMN 3 EXCLUDIBLE OTHER INCOME OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE OTHER INCOME OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE OTHER INCOME OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE OTHER INCOME OF ALL OTHER PARTNERS	COLUMN 7 OTHER INCOME TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 OTHER INCOME TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

SCHEDULE B10 – ORDINARY INCOME FROM OTHER PARTNERSHIPS (Schedule B, line 10, by partner)									Revised 06/18/2014
Attachment 19									
P A R T N E R N U M B E R	COLUMN 1 TYPE OF ENTITY OF PARTNER (From Partner Information Schedule)		COLUMN 2 ORDINARY INCOME FROM OTHER PARTNERSHIPS (From Form 1065, line 4)	COLUMN 3 EXCLUDIBLE ORDINARY INCOME FROM OTHER PARTNERSHIPS OF INDIVIDUAL RESIDENT PARTNERS	COLUMN 4 EXCLUDIBLE ORDINARY INCOME FROM OTHER PARTNERSHIPS OF INDIVIDUAL NONRESIDENT ESTATE OR TRUST PARTNERS	COLUMN 5 EXCLUDIBLE ORDINARY INCOME FROM OTHER PARTNERSHIPS OF CORPORATION PARTNERS	COLUMN 6 EXCLUDIBLE ORDINARY INCOME FROM OTHER PARTNERSHIPS FOR PARTNERS NOT REPORTED IN COLUMNS 3, 4 or 5	COLUMN 7 ORDINARY INCOME FROM PARTNERSHIPS TAXABLE AT RESIDENT OR CORPORATION TAX RATE (Column 2 less column 3, 5 or 6)	COLUMN 8 ORDINARY INCOME FROM PARTNERSHIPS TAXABLE AT NONRESIDENT TAX RATE (Column 2 less column 4)
	Federal Classification	Residency Status							
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Totals									

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedule B11
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Revised 06/18/2014

SCHEDULE B11 – SCHEDULE B SUMMARY BY PARTNER BY SCHEDULE B LINE NUMBER (Schedule B, line 11, by partner)

Attachment 20

P A R T N E R	COLUMN 1 LINE 1 INTEREST INCOME (Partner's city portion; from Schedule B1, column 7 or 8)	COLUMN 2 LINE 2 DIVIDEND INCOME (Partner's city portion; from Schedule B2, column 7 or 8)	COLUMN 3 LINE 3 NET SHORT TERM CAPITAL GAIN (LOSS) (Partner's city portion; from Schedule B3, column 7 or 8)	COLUMN 4 LINE 4 NET LONG TERM CAPITAL GAIN (LOSS) (Partner's city portion; from Schedule B4, column 7 or 8)	COLUMN 5 LINE 5 NET SECTION 1231 GAIN (LOSS) (Partner's city portion; from Schedule B5, column 7 or 8)	COLUMN 6 LINE 6 NET INCOME (LOSS) FROM RENTAL REAL ESTATE ACTIVITIES (Partner's city portion; from Sch. B6, col. 7 or 8)	COLUMN 7 LINE 7 NET INCOME (LOSS) FROM OTHER RENTAL ACTIVITIES (Partner's city portion; from Sch. B7, col. 7 or 8)	COLUMN 8 LINE 8 ROYALTY INCOME (Partner's city portion; from Schedule B8, column 7 or 8)	COLUMN 9 LINE 9 OTHER INCOME (Partner's city portion; from Schedule B9, column 7 or 8)	COLUMN 10 LINE 10 ORDINARY INCOME FROM OTHER PARTNERSHIPS (Partner's city portion; from Schedule B10, column 7 or 8)	COLUMN 11 TOTAL PARTNER'S PORTION OF CITY APPORTIONED INCOME (Add columns 1 through 10; enter here and on Sch. C, col. 5 or 6)
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
Totals											

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules C & D
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SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS								Revised 06/18/2014 Attachment 5
P A R T N E R N U M B E R	COLUMN 1 ADJUSTED ORDINARY BUSINESS INCOME (Total equals Schedule A, line 7)	COLUMN 2 ALLOCATION PERCENTAGE (Resident partners enter 100%; partnership partners see instructions; other partners enter percentage from Sch. D, line 5)	COLUMN 3 ALLOCATED ORDINARY BUSINESS INCOME (Column 1 multiplied by percentage in column 2)	COLUMN 4 ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS (From Schedule F, column 4)	COLUMN 5 RESIDENT, CORPORATION AND PARTNERSHIP PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B11, column 11)	COLUMN 6 NONRESIDENT, ESTATE AND TRUST PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B11, column 11)	COLUMN 7 TOTAL INCOME (Add columns 3, 4, 5, and 6; If partnership elects to pay tax, enter on Schedule T, column 1)	
1		%						
2		%						
3		%						
4		%						
5		%						
6		%						
7		%						
8		%						
9		%						
10		%						
Totals								

SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE				Revised 06/18/2014 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												
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;"> <tr> <td style="width:30%; padding: 5px;">a. Numerator</td> <td style="width:30%;"></td> <td style="width:30%; padding: 5px;">c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)</td> <td style="width:10%; text-align: center;">%</td> </tr> <tr> <td style="padding: 5px;">b. Denominator</td> <td></td> <td style="padding: 5px;">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)										

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Name of partnership	Partnership's FEIN	2014 Form CF-1065, Schedules E & F
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SCHEDULE E – RENTAL REAL ESTATE	Revised 06/18/2014 Attachment 7
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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.		
TOTALS	(ATTACH COPY OF FEDERAL FORM 8825)	

SCHEDULE F – ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS	Revised 06/18/2014 Attachment 8
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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 Michigan Uniform City 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 U M B E R	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 CITY TAXABLE GUARANTEED PAYMENTS (Column 1 multiplied by column 3C)
	COLUMN 3A WORK DAYS OR HOURS IN CITY	COLUMN 3B WORK DAYS OR HOURS EVERYWHERE	COLUMN 3C PERCENTAGE TAXABLE (Default is 100%)			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Totals						

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Partnership's name	Partnership's FEIN	2014 {CITY NAME}
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SUPPORTING NOTES AND STATEMENTS

Attachment 22

Revised 07/28/2014

Empty box for supporting notes and statements.

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Schedule K-1 (Form CF-1065)

2014

City of {City Name},
Income Tax Department

Final K-1
 Amended K-1

For calendar year 2014, or tax year beginning _____, 2014
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 Partnership's Business Allocation Percentage (enter percentage from Form CF-1065, Schedule D, line 5)	%
Part II Information about the Partner	
D <input type="checkbox"/> Mark box if this is a partnership partner and enter partnership identifying number	
E Partner's identifying number	
F Partner's name, address, city, state and ZIP code	
G <input type="checkbox"/> General partner or LLC member manager <input type="checkbox"/> Limited partner or other LLC member	
H <input type="checkbox"/> Domestic partner <input type="checkbox"/> 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 {City Name}? (see instructions) _____	
I3 If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
J Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit %	%
Loss %	%
Capital %	%
K Partner's share of liabilities at year 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	\$
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Section 704(b) book	
<input type="checkbox"/> Other basis (explain)	
M Did the partner contribute any property with a built-in gain or loss?	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
If "Yes," attach statement (see instructions)	
N Partner number (as reported on Form CF-1065, Schedule 1, Partner Information Schedule)	

Part III Partner's Share of Current Year Income Exclusions/Adjustments and City Income			
L i n e	Column A	Column B	Column C
	Federal Partnership Return Data	Exclusions and Adjustments	Taxable Income
1	Ordinary business income (loss)		
1a	Ordinary inc. from other partnerships (Included col A, ln 1, not in col C, ln 1)		
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 (Included in column C, line 1, not in column A, ln 1)		
13	Other Deductions		
20	Other information		
Part IV Partner's Share of Current Year City Deductions, Credits and Tax Paid			
D	Partner's deductions for items paid by the partnership		
C	Credit for tax paid by partnership to another city (Report only the tax paid on behalf of a resident partner)		
T	City income tax paid by the partnership (if partnership elects to pay tax for partners)		

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)
Partnership Instructions for Schedule K-1 (Form CF-1065)

General Information

Generally, a partnership is required to prepare and give Schedule K-1 (Form CF-1065) to each person who was a partner in the partnership at any time during the year. Schedule K-1 (Form CF-1065) must be provided to each partner on or before the day on which the partnership return is required to be filed.

Partnerships electing to pay tax that have a partnership partner (downstream partnership) are required to provide Schedule K-1 (Form CF-1065) to each partner of the downstream partnership (or chain of such partnerships) if the tax for the downstream partnership is calculated based on the downstream partnership's partner's classification.

How to Complete Schedule K-1 (Form CF-1065)

If the return is for a fiscal year or a short tax year fill in the fiscal tax year spaces at the top of each Schedule K-1. If this is a final or an amended K-1, mark (X) the appropriate box at the top of each Schedule K-1.

On each Schedule K-1, enter the information about the partnership and the partner in Parts I and II (items A through M). In Part III, enter: in column A the amounts from the partners federal Schedule K-1 (Form 1065); in column B the amounts of exclusions or adjustments to the amounts in column A; and in Column C the partner's city taxable share of each item of income, deduction or information.

Part I. Information About the Partnership

On each Schedule K-1, enter (A) the identifying number of the partnership, and its (B) name and address. Also enter the (C) partnership's business allocation percentage (Form CF-1065, Schedule D, line 5 or special formula line d).

Part II. Information About the Partner

On each Schedule K-1 complete the information for the partner for items E through I and J through M as it was completed on the partner's federal Schedule K-1 (Form 1065). For item I2, if the partner code for item I1 is a code that represents an individual, estate or trust, enter in item I2 the following code for the partner: R for resident partner, N for a nonresident partner, PR for the resident portion and PN for the nonresident portion of the year for a part-year resident partner. See Appendix J, Partner Classification Table, for additional information. For item I3, mark (X) the box if the partner is a retirement plan. For item N enter the partner's partner number as reported on Form CF-1065, Schedule 1. When a partner is a part-year resident, two Schedule K1's (Form GR-1065) are to be issued, one for the resident portion of the year and one for the nonresident portion of the year as two lines are required for reporting the partner's income.

If the partnership elects to pay tax and the partner is a partnership, mark (X) the item D box and enter the partnership partner's identification number. Complete the other items for this partnership partner. Parts III and Part IV for this downstream partnership is a compilation of their partner's Schedules K-1. Also, complete a Schedule K-1 (Form CF-1065) for each partner of the downstream partnership completing item D for the downstream partnership and completing Part II, Part III and Part IV for each downstream partnership partner.

Part III. Partner's share of Current Year income, Exclusions/Adjustments and City Income.

This part of the Schedule K-1 (Form CF-1065) is divided into three columns: Column A, Federal Partnership Return Data; column B, Exclusions and Adjustments; and column C, City Taxable Income.

Column A, Federal Partnership Return Data.

Column A, line 1, lines 2 through 13 and line 20 are used for reporting income, deductions and other information as reported on the federal Schedule K-1 (Form 1065) for the partner. In each line of column A enter the data as reported in the federal Schedule K-1 except for lines 1a, 11, 13 and 20 follow the instructions below.

Line 1a. Ordinary income from other partnerships. This line on the city Schedule K-1 (CF-1065) is used to properly report ordinary business income from other partnerships, estates and trusts. Column A of this line is blank or zero (0) as this line is not on the federal Schedule K-1.

Codes for lines 11, 13 and 20. In boxes 11, 13 and 20, identify each item by entering the federal code in the column to the left of Column A.

Line 13. Other deductions. In box 13 report only the federal coded items that affect city income of the partner. There are only a few (line 13) other deductions that affect a partner's city income. Deductions that are claimed on the partner's federal return Form 1040 as adjustments to income or itemized deductions are not reported on line 13. If you have a question about reporting a line 13 item, please contact the city for an answer. An example of a line 13 is item I, deductions – royalty income.

Line 20. Other information. In box 20 report only the federal coded items that affect city income. There are few items of (line 20) other information that affect the partner's city income. If you have a question about reporting a line 20 item, please contact the city for an answer. An example of a line 20 item is M, recapture of section 179 deduction.

Column B, Exclusions and Adjustments

Complete column C, City Taxable Income, lines 1 through 13, before completing column B. Once the column C amount for a line is determined and entered, the column B amount for the line is calculated by subtracting the amount in column C from the amount in column A. Enter in the calculated amount in Column B for the line. If a line in any column is blank, it is to be read as a zero (0).

Column C, City Taxable Income

The amount of city taxable income for each line for each partner is calculated in schedules attached to the partnership return enter the data for each line of Column C as determined in the schedule noted for the line.

Line 1. Ordinary business income. Enter the amount of the partner's ordinary business income as reported on Form CF-1065, Sch. C, column 3.

Line 1a. Ordinary income from other partnerships. Enter the amount of the partner's taxable share of ordinary income from other partnerships as reported on Form CF-1065, Schedule B11, column 10.

Line 2. Net rental real estate income (loss). Enter the amount of the partner's share of net rental real estate income (loss) as reported on Form CF-1065, Schedule B11, column 6.

Line 3. Other rental income (loss). Enter the amount of the partner's taxable share of other rental income (loss) as reported on Form CF-1065, Schedule B11, column 7.

Line 4. Guaranteed payments to partners. Enter the amount of the partner's taxable guaranteed payments as reported on Form CF-1065, Schedule C, column 4.

Line 5. Interest income. Enter the amount of the partner's taxable share of interest income as reported on Form CF-1065, Schedule B11, column 1.

Line 6. Dividend income. Enter the amount of the partner's taxable share of dividend income as reported on Form CF-1065, Sch. B11, column 2.

Line 7. Royalties. Enter the amount of the partner's taxable share of royalties as reported on Form CF-1065, Schedule B11, column 8.

Line 8. Net short term capital gain (loss). Enter the amount of the partner's taxable share of net short term capital gain (loss) as reported on Form CF-1065, Schedule B11, column 3.

Line 9. Net long term capital gain (loss). Enter the amount of the partner's taxable share of net long term capital gain (loss) as reported on Form CF-1065, Schedule B11, column 4.

Line 10. Net section 1231 gain (loss). Enter the amount of the partner's taxable share of net section 1231 gain (loss) as reported on Form CF-1065, Schedule B11, column 5.

Line 11. Other income. Enter the amount of the partner's taxable share of other income as reported on Form CF-1065, Schedule B11, column 9.

Line 12. Section 179 deduction. Enter a zero (0) or leave blank as this deduction is already included in the amount reported in column C, line 1.

Line 13. Other deductions. The amount to enter on this line must be calculated based upon the type of other deduction and the taxability of the city income related to the deduction. Example: Item I, deductions – royalty income, would be deductible at the same percentage the related royalty income is taxable by the city. There are very few other deduction items that relate to city income

Line 20. Other information. The amount to enter on this line must be calculated based upon whether the other information is city income or a deduction allowed to determine city income. Example: Item M, recapture of section 179 deduction, would be taxable at the same percentage the related property was taxable by the city. There are very few other information items that relate to city income.

Part IV. Partner's City Deductions, Credits and Tax Paid

Part IV is divided into three sections. Refer to the following instructions to complete this section.

D – Partner's deductions for items paid by the partnership. Report the partner's share of deductions allowed under the city's income tax ordinance that were paid by the partnership. These deductions are the partner's: IRA deduction; Self-employed, SEP, SIMPLE and qualified plans deduction; Renaissance Zone deduction; etc.

C – Credit for tax paid by partnership to another city. Report the tax paid to other cities by partnership on behalf of partner who is a resident of the city named at the top of the Schedule K-1.

T – Income tax paid by the partnership. Report the actual tax paid by partnership on behalf of partner to the city named at the top of the Schedule K-1. This is the amount reported on Form CF-1065, Schedule 2, column 10, for the partner.

**2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)
Partner Instructions for Schedule K-1 (Form CF-1065)**

GENERAL INFORMATION

A partner with income from a partnership is required to file a city income tax return unless: (1) the partnership elects to pay the city income tax on behalf of all partners; and (2) the partner has no other income taxable under the city's income tax ordinance. This applies to all types of partners, individuals, corporations and partnerships.

TAX PAID BY THE PARTNERSHIP ON BEHALF OF PARTNER

If the partnership elects to pay tax on behalf of its partners, a partner may claim the share of tax paid, Schedule K-1 (Form CF-1065), Part IV, item T, as a tax payment on the partner's city income tax return.

CORPORATION PARTNERS

A corporation partner may or may not have nontaxable partnership income depending on where the business activity of the partnership takes place and the type of income flowing through from the partnership. A corporation partner should follow the instructions for filing the city's corporation income tax return, reporting and paying the city's income tax on the taxable partnership income.

PARTNERSHIP PARTNERS

A partnership partner may or may not have nontaxable partnership income depending on where the business activity of the partnership takes place and the type of income flowing through from the partnership. A partnership partner should follow the instructions for filing the city's partnership income tax return.

INDIVIDUAL PARTNERS (RESIDENTS AND NONRESIDENTS)

A resident, nonresident or part-year resident partner filing form CF-1040 should follow the following instructions when preparing their city return. Form CF-1040, lines 1 through 16. The form uses a three column format for reporting income: column A is used to report federal income; column B is used to report exclusions and adjustments to income; and column C is used to report the city's taxable income.

A partner should first complete his/her federal return. After completing the federal return the partner should: first enter the income reported on Form 1040, lines 1 through 22, on Form CF-1040 in column A; the partner should then compute the exclusions and adjustments allowed for each income line of the city's return; then the partner should calculate the city's taxable income (column C) for each income line by subtracting the exclusions and adjustments (column B) amount from the federal income (column A); and last the partner should prepare the remainder of the return.

Generally, a resident partner will have no exclusions and adjustments to partnership income.

A nonresident partner may or may not have exclusions and adjustments depending on where the business activity of the partnership takes place and the type of income flowing through from the partnership.

A partner who is a part-year resident must follow the resident reporting instructions for the portion of the partnership income earned while a resident, and follow the nonresident instructions for the portion of the partnership income earned while a nonresident. A separate Schedule K-1 (Form CF-1065) should have been received from the partnership for income in each residence status.

Computing Exclusions and Adjustments

Exclusions and adjustments to an individual partner's income are to be computed and reported separately for each income line of the return form. For example, the ordinary income exclusions and adjustments reported to the partner on Schedule K-1 (Form CF-1065), line 1, column B, are included in the exclusions and adjustments reported on the partner's Form CF-1040, line 11, column B.

Exclusions and adjustments to partnership income reported on Schedule K-1 (Form CF-1065), column B, are reported on the exclusion and adjustment schedules for each type of income for Form CF-1040, column B, lines 2, 3, 7, 8 and 11 as follows:

Schedule K-1 (Form CF-1065)	Exclusion and Adjustment Schedule	Form CF-1040
Line 5, column B	Excludible Interest Income	Line 2, col. B
Line 6, column B	Excludible Dividend Income	Line 3, col. B
Line 8, column B	Exclusions and Adjustments to Capital Gain or (Loss)	Line 7, col. B
Line 9, column B	Exclusions and Adjustments to Capital Gain or (Loss)	Line 7, col. B
Line 10, column B	Exclusions and Adjustments to Other Gains or (Losses)	Line 8, col. B
Line 1, column B	Exclusions and Adjustments to Income from Rental Real, Royalties, Partnerships, S Corporations, Trusts, Etc.	Line 11, col. B
Line 1a, column B		Line 11, col. B
Line 2, column B		Line 11, col. B
Line 3, column B		Line 11, col. B
Line 4, column B		Line 11, col. B
Line 7, column B		Line 11, col. B
Line 11, column B		Line 11, col. B
Line 12, column B		Line 11, col. B
Line 13, column B		Line 11, col. B
Line 20, column B		Line 11, col. B

After completing the exclusions and adjustments schedules the partner reports the exclusions and adjustments on Form CF-1040, column B, on the line for the type of income excluded or adjusted.

Differences in Reporting Between Federal Schedule K-1 (Form 1065) and city Schedule K-1 (Form CF-1065)

There are differences in reporting certain partnership income items between federal Schedule K-1 (1065) and the city Schedule K-1 (CF-1065). Explanations for these items follow.

Line 1. Ordinary business income (loss) from other partnerships, estates and trusts included in the partner's Schedule K-1 (1065), line 1, is not included in partner's city Schedule K-1 (CF-1065), line 1. Line 1a was added to the city Schedule K-1 (CF-1065) to properly report this income. The adjustment amount to report in column B is taxable income reported in column C multiplied by a negative one (-1). The reason is that the other partnership's business allocation percentage is used to allocate this income for nonresident and corporation partners.

Line 12. Section 179 expenses reported on the partner's Schedule K-1 (1065), line 12, are included in amount reported on Schedule K-1 (CF-1040), line 1. Therefore an adjustment must be made to remove reporting of Section 179 expenses on Schedule K-1 (1065), line 12.

Line 13. Other deductions reported on Schedule K-1 (CF-1065), line 13, column A, are deductions used to determine income included on an income line of the partner's Form 1040 (lines 7 to 21). An example is deductions from royal income, line 13, code I.

Line 20. Other information reported on Schedule K-1 (CF-1065), column A, line 20, is information used by the partner to determine income included on an income line of the partner's Form 1040 (lines 7 to 21). An example of is recapture of a section 179 deduction.

Deductions Allowed

Deductions allowed on the city return of a partner are reported by the partnership on Schedule K-1 (Form CF-1065), Part IV. These deductions may be claimed on the partner's city return, Form CF-1040, Page 2, Deductions Schedule, lines 1 through 6.

Credit for Tax Paid by Partnership to another City

If the partnership elects to pay tax on behalf of its partners to another city, an individual resident partner may claim a tax credit for tax paid to the other city. The partner's share of the amount of tax paid to the other city is reported on Schedule K-1 (Form CF-1065), Part IV, item T.

Revised 06/19/2014

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

Partnership name as shown on CF-1065	Federal Employer Identification Number	SCH RZ (Form CF-1065) Page 1 of 2
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SCHEDULE RZ (FORM CF-1065) PARTNERSHIP RENAISSANCE ZONE DEDUCTION

FOR COMPUTATION OF THE RENAISSANCE ZONE DEDUCTION
FOR USE BY A PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

1. Address of each location in a Grand Rapids Renaissance Zone and the number of the zone	2. Dates qualified to claim RZ deduction
	Starting date / /
	Ending date / /
	Starting date / /
	Ending date / /

DISQUALIFICATION SECTION

A PARTNERSHIP IS NOT QUALIFIED TO CLAIM THE RENAISSANCE ZONE DEDUCTION IF ANY OF THE FOLLOWING TAXES ARE DELINQUENT:

Michigan City Income Tax	Personal Property Tax	Commercial Facilities Tax (CFT)	City (Detroit) Utilities Users Tax
Michigan Income Tax	Michigan Business Tax (or SBT)	Enterprise Zone Tax	Technology Park Development Tax
General Property Tax	Industrial Facilities Tax (IFT)	Neighborhood Enterprise Zone Tax	Commercial Forest Tax

PARTNERSHIP LOCATED AND DOING BUSINESS IN A RENAISSANCE ZONE

TO CLAIM A RENAISSANCE ZONE DEDUCTION A PARTNERSHIP MUST HAVE REAL AND/OR PERSONAL PROPERTY LOCATED IN A RENAISSANCE ZONE AND BE CONDUCTING BUSINESS ACTIVITY IN THE ZONE

RENAISSANCE ZONE ALLOCATION PERCENTAGE		COLUMN 1 LOCATED IN CITY	COLUMN 2 LOCATED IN RENAISSANCE ZONE	COLUMN 3 PERCENTAGE
3. Average net book value of real and tangible personal property (If qualified for less than a full tax year, use monthly average)	3			(Column 2 divided by column 1)
4. Gross rents paid on real property multiplied by 8	4			
5. Total property (Add lines 3 and 4 of columns 1 and 2)	5			%
6. Total wages, salaries and other compensation	6			%
7. Total percentages (Add column 3 lines 5 and 6)			7	%
8. Renaissance Zone deduction percentage (Line 7 divided by 2)			8	%

LINE 9 - RENAISSANCE ZONE DEDUCTION FOR ORDINARY BUSINESS INCOME PRIOR TO PHASE OUT

PARTNER NUMBER	COLUMN 1 ALLOCATED BUSINESS INCOME FROM CF-1065, SCHEDULE C COLUMN 3	COLUMN 2 NET OPERATING LOSS DEDUCTION CLAIMED ON PARTNER'S CITY INCOME TAX RETURN, CF-1040	COLUMN 3 RETIREMENT PLAN DEDUCTION CLAIMED ON PARTNER'S CITY INCOME TAX RETURN, CF-1040	COLUMN 4 BASIS FOR COMPUTING RENAISSANCE ZONE DEDUCTION FOR BUSINESS INCOME (Column 1 less columns 2 and 3)	PARTNER NUMBER	COLUMN 5 RENAISSANCE ZONE DEDUCTION FOR BUSINESS INCOME PRIOR TO PHASE OUT (Column 4 times line 8)
Line 9 totals					Line 9 total	

RENAISSANCE ZONE DEDUCTION CONTINUED ON NEXT PAGE

Revised 06/19/2014

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)
INSTRUCTIONS FOR SCHEDULE RZ (CF-1065)
PARTNERSHIP RENAISSANCE ZONE DEDUCTION

Revised 06/19/2014

GENERAL INFORMATION

Renaissance Zone designation grants tax relief to qualified partnerships located and conducting business activity within a Renaissance Zone. In conjunction with the designation of these zones, the Michigan Uniform City Income Tax Ordinance was amended effective January 1, 1997, to include a Renaissance Zone deduction.

WHO MAY CLAIM A RENAISSANCE ZONE DEDUCTION

A partnership that is located and conducting business activity in a Renaissance Zone is qualified to claim the Renaissance Zone deduction. If the partnership elects to pay the tax for the partners the deduction is claimed on the partnership return. Otherwise, the deduction is passed through to the partners. Partners claim the deduction by filing Schedule RZ of CF-1040 with their individual returns.

HOW TO CLAIM A RENAISSANCE ZONE DEDUCTION

To claim or pass through the city's Renaissance Zone deduction, a partnership must file Schedule RZ (Form CF-1065) with their partnership income tax return.

PHASE OUT OF RENAISSANCE ZONE DEDUCTION

Prior to the phase out period, 100% of the income qualified as Renaissance Zone income is deductible. Over the last three years of designation, the deduction is phased out in 25% increments. In the second to the last year of designation the deduction allowed is 75% of the Renaissance Zone income. In the year prior to the last year of designation the deduction allowed is 50% of the Renaissance Zone income. In the last year of designation the deduction allowed is 25% of the Renaissance Zone income. No deduction is allowed after the expiration of the Renaissance Zone designation.

RENAISSANCE ZONE DEDUCTION DISQUALIFIERS

A partnership is not eligible to claim a Renaissance Zone deduction if the partnership:

1. Is delinquent in filing or paying any of the following state or local taxes: Michigan single business tax, Michigan income tax, city income tax, Act 198 industrial abatement tax, commercial abatement tax, enterprise zone tax, city utility tax or general property taxes on real or personal property.
2. Owns residential rental property and did not file an affidavit with the city by December 31 of the prior tax year attesting that the property is in substantial compliance with all applicable state and local zoning, building and housing laws or codes.
3. Is located within the city outside of a Renaissance Zone and moves to a location within a Renaissance Zone in the city without approval of the city.
4. Relocates more than 25 full-time equivalent jobs from one or more non-Renaissance Zone local governmental units (city, village or township) and any of the local government units from which a job was relocated adopts a resolution objecting to the relocation within 60 days of being notified of the job relocation by the business.

QUALIFICATION DATE

RENAISSANCE ZONES 1 THROUGH 6. A partnership located a Renaissance Zone becomes a qualified taxpayer on the first day after December 31, 1996, that the partnership is located and conducting business activity in a Renaissance Zone. The qualification continues until the partnership ceases to be located and conducting business activity in the Renaissance Zone or until expiration of the Renaissance Zone designation.

DEDUCTIBLE INCOME

A partnership may deduct that portion of its net income from business activity within a Renaissance Zone not phased out. Business activity consists of two components: 1) adjusted ordinary business income; and 2) income not included in adjusted ordinary business income (apportioned income). Business income from activity conducted within a Renaissance Zone is determined via a two-factor Renaissance Zone allocation formula. Income not included in adjusted ordinary business income (apportioned income) is apportioned based upon situs of the income, the type of partner and/or domicile of the individual resident or nonresident partner.

Income used to calculate any other deduction allowed by the income tax ordinance and income derived from illegal activity shall not be used to calculate this deduction.

LINE BY LINE INSTRUCTIONS

Fill out form CF-1065 through Schedule E, before doing Schedule RZ.

- Line 1. Enter the street address of each location in a Renaissance Zone.
- Line 2. Enter the beginning date and ending date the partnership was qualified to claim the Renaissance Zone Deduction for the tax year.

RENAISSANCE ZONE ALLOCATION PERCENTAGE - BUSINESS INCOME

The Renaissance Zone allocation percentage is used by partnerships located and doing business in a Renaissance Zone and also outside the Renaissance Zone.

- Line 3. In column 1, enter the average net book value of all real and tangible personal property owned and located in the city in column 2, enter the average net book value of the real and tangible personal property owned and located in a Renaissance Zone in the city. The average net book value of real and tangible personal property may be determined by adding the net book value at the beginning of the year to the net book value at the end of the year and dividing the sum by two. If the business was located in the Renaissance Zone for less than a year, a monthly average basis is to be used.
- Line 4. Enter in column 1 the gross annual rent multiplied by 8 for all rented real property located in the city. In column 2, show the gross annual rent multiplied by 8 for rented real property located in a Renaissance Zone in the city.
- Line 5. In column 3, enter the total of columns 2 and 3, line 5.
- Line 6. Enter in column 1 compensation paid to employees for work or services performed within the city. In column 2, enter compensation paid to employees for work or services performed within a Renaissance Zone in the city. In column 3, enter the percentage, column 2 divided by column 1.
- Line 7. Enter the total of the amount from column 3, lines 5c and 6.
- Line 8. Enter the result of line 7 divided by 2.

RENAISSANCE ZONE DEDUCTION FOR ORDINARY BUSINESS INCOME PRIOR TO PHASE OUT

- Line 9. Partner Number Enter the partner number for each partner.
- Column 1. Enter the allocated ordinary business income from the partnership return, Form CF-1065, Schedule C, column 3, for each partner.
- Column 2. Enter the net operating loss deduction from the partnership claimed on each partner's individual city's income tax return.
- Column 3. Enter the retirement plan deduction claimed on each partner's individual city's income tax return that was based upon income from the partnership.
- Column 4. Enter the basis for computing the Renaissance Zone deduction for business income, column 1 less columns 2 and 3.
- Column 5. Enter the Renaissance Zone deduction for business income before phase out, column 4 multiplied by line 8 for each partner.

Total each column of line 9.

RENAISSANCE ZONE DEDUCTION FOR PARTNERSHIP INCOME NOT INCLUDED IN LINE 9 AND GUARANTEED PAYMENTS PRIOR TO PHASE OUT

- Line 10. Partner Number Enter the partner number for each partner.
- Column 1. For each partner who was a qualified resident domiciled in a Renaissance Zone during the tax year, enter the

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)
INSTRUCTIONS FOR SCHEDULE RZ (CF-1065)
PARTNERSHIP RENAISSANCE ZONE DEDUCTION

beginning and ending dates of qualification. For other partners leave this column blank.

Column 2. For each partner who was a resident domiciled in a Renaissance Zone, enter the partner's taxable share of the interest and dividend income included in the amount reported on Form CF-1065, Schedule B, column 3, lines 1

and 2. For each partner who is another partnership or a corporation enter the partner's share of the interest and dividend income included in the amount reported on Form CF-1065, Schedule B, column 3, lines 1 and 2. For individual nonresident partners enter zero.

Column 3. For each partner who was a resident domiciled in a Renaissance Zone, enter the partner's share of income from the sale and exchange of property included in the amount reported on Form CF-1065, Schedule B, column 3, lines 3, 4 and 5. For all other partners enter their share of income from the sale and exchange of property located in a Renaissance Zone included in the amount reported on Form CF-1065, Schedule B, columns 3 or column 5, lines 3, 4 and 5.

Column 4. For each partner who was a resident domiciled in a Renaissance Zone, enter the partner's share of income from rents and royalties included in the amounts reported on Form CF-1065, Schedule B, column 3, lines 6, 7 and 8. For other partners enter partner's share of rent and royalty income from property located in a Renaissance Zone included in the amounts reported on Form CF-1065, Schedule B, column 3 or column 5, lines 6, 7 and 8.

Column 5. For each partner who was a resident domiciled in a Renaissance Zone, enter the partner's share of other income included in the amounts reported on Form CF-1065, column 3, lines 9 and 10. For all other partners enter their share of the other income reported on Form CF-1065, Schedule B, column 3 or column 5, lines 9 and 10.

Column 6. For each partner receiving guaranteed payments, enter the amounts reported on Form CF-1065, Schedule C, column 4.

Column 7. For each partner, add the amounts reported on line 10, columns 2 through 6, and enter the total in column 7.

Total each column of line 10.

RENAISSANCE ZONE DEDUCTION PHASE OUT PERCENTAGE

The Renaissance Zone designation starts on January 1 of the first year of designation and ends on December 31 of the final year of designation. The deduction is reduced during the last 3 calendar years of a zone's designation. The reduction phase out is: 0% for all but the last three years of a zone's designation; 25% for the tax year that is two years before the final year of designation; 50% for the tax year immediately preceding the final year of designation; and 75% for the final year of designation. For example, properties in Renaissance within Zones 1 through 6, designated beginning January 1, 1997, entered the phase out period in 2009 (unless the specific property was granted an extension).

If the partnership files their city income tax return on a fiscal year basis, the deduction phase out will be made up of two different phase out percentages, one for the number of months of the fiscal year in the year in the first phase out calendar year, and one for the number of months in the fiscal year in the following phase out year. A short tax year may or may not be in two different phase out years.

Line 11. In column 1 enter the number of months in the tax year or short period prior to January 1, 2015. In column 2 enter the number of months in the tax year or short period after December 31, 2014.

Line 12. In column 1 enter the Renaissance Zone deduction phase out percentage for calendar year 2014. In Column 1 enter the Renaissance Zone deduction phase out percentage for calendar year 2015.

Line 13. Calculate and enter the Renaissance Zone phase out percentage for each column by multiplying line 11 by line 12 and dividing the result by the number of months in the tax year or short period (usually 12).

Line 14. Compute and enter the Renaissance Zone phase out percentage by adding the amounts on line 13 of columns 1 and 2.

RENAISSANCE ZONE DEDUCTION

Line 15.

Partner Number Enter the partner number for each partner.

Column 1. Add the amounts for each partner and the total as reported on line 9, column 5 and line 10, column 7.

Column 2. Calculate and enter the deduction phase-out for each partner and the total by multiplying the amount reported in column 1 by the percentage on line 14, column 1.

Column 3. Calculate and enter the Renaissance Zone deduction for each partner by subtracting the amount in column 2 from the amount in column 1. Also enter Renaissance Zone deduction for each partner and the total on CF-1065 page 1, column 2.

Total each column of line 15.

WEBSITE

Income tax forms, instructions and additional information are available on the website of the city. The website address for a city is found in Appendix I.

NOTICE

These instructions are interpretations of the Michigan Uniform City Income Tax Ordinance. The Ordinance will prevail in any disagreement between the instructions and the Ordinance.

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

CF-7004

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for: Form CF-1041 Form CF-1065 Form CF-1120

Name of Taxpayer:
Taxpayer's FEIN:
File on or Before: 4/30/2015 or the last day of the fourth month after the end of the tax year or short tax year

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." DO NOT SEND CASH.
 - Write the taxpayer's FEIN, daytime phone number and "2014 CF-7004" on check or money order.
 - To pay by credit card or direct debit, see income tax website, go to the income tax website of the city

Address for Payment: {Mailing address for city in Appendix F}

- Instructions:
- An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
 - Line 1: Enter the total tax liability you expect to report on your 2014 city income tax return.
 - Line 2: Enter the total payments that you expect to report on your 2014 city income tax return, not including the extension payment reported on line 3 of this form.
 - Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

Related Information: • Federal extension: Filing a federal extension (Form 7004) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.

- Payment:
- An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
 - Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
 - Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-7004

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for: Form CF-1041 Form CF-1065 Form CF-1120

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #	<input type="text"/>	The application is for calendar year 2014, or tax year beginning _____, 20_____, and ending _____, 20_____	
EFIN #	<input type="text"/>		
Name of taxpayer		Taxpayer's FEIN	
Address (Number and street) Suite. no.			
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode	
City, town or post office	State	Zip code	
1. Estimate of total tax liability for 2014		.00	
2. Total 2014 payments and credits		.00	
3. Balance due (Line 1 less line 2)			.00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

2014 CF-1065 PARTNERSHIP COMMON FORM (FINAL VERSION)

CF-7004-EFT

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for: Form CF-1041 Form CF-1065 Form CF-1120

Name of Taxpayer: _____
Taxpayer's FEIN: _____
File on or Before: 4/30/2015 or the last day of the fourth month after the end of the tax year or short tax year

Payment: \$ _____

- Payment Method:
- DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 - The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Address for Payment: {Mailing address for city in Appendix F}

- Instructions:
- An extension to file does not extend the due date to pay tax. Tax paid late will be assessed late fees.
 - Line 1: Enter the total tax liability you expect to report on your 2014 city income tax return.
 - Line 2: Enter the total payments that you expect to report on your 2014 city income tax return, not including the extension payment reported on line 3 of this form.
 - Filing date: The income tax ordinance limits an extension to SIX months from the original due date.

Related Information: • Federal extension: Filing a federal extension (Form 7004) with the Internal Revenue Service does not grant an extension of time to file a city income tax return.

- Payment:
- An extension is automatically granted upon payment of the balance due (line 3); failure to pay the balance due invalidates the extension request; an extension filed without a payment will not be accepted.
 - Interest and penalty will be assessed on taxes paid late even if an extension of time to file is granted.
 - Penalty may be waived by the Income Tax Administrator if the tax paid by the original due date is not understated by more than 5% of tax or the taxpayer can show that the failure to pay on time was due to reasonable cause.

Taxpayer Records: Amount Paid: _____
Check Number: _____
Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-7004-EFT

{CITY NAME}

2014 RET EXT
2014 CRP PEX
2014 CRP CEX

APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN
BUSINESS INCOME TAX, INFORMATION AND OTHER RETURNS

This application is for: Form CF-1041 Form CF-1065 Form CF-1120

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
Street address (Per Appendix.F for city)
City, ST Zip (Per Appendix.F for city)

NACTP #		The application is for calendar year 2014, or tax year beginning _____, 20 _____, and ending _____, 20 _____	
EFIN #			
Name of taxpayer		Taxpayer's FEIN	Bank routing number
Address (Number and street) Suite. no.		Bank account number	Type of account <input type="checkbox"/> Checking <input type="checkbox"/> Savings
Address line 2 (P.O. Box address for mailing use only)			Elective withdrawal date
City, town or post office State Zip code		Payment voucher 2D barcode	
1. Estimate of total tax liability for 2014		.00	
2. Total 2014 payments and credits		.00	3. Balance due (Line 1 less line 2) .00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065PV-EFT

{CITY NAME}
PARTNERSHIP INCOME TAX RETURN PAYMENT VOUCHER

2014 CRP PTR

Name of Partnership: Bank Routing Number:

Partnership's FEIN: Bank Account Number:

Due on or Before: 04/30/2015 or the last day of the fourth month after the end of the fiscal year. Type of Bank Account: Checking Savings

Payment: \$

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Paying with Return: This payment voucher is not used when including payment with your tax return. When paying with the return, place the payment on top of the return in the envelope. Do not attach the check to the return.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 10/15/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065PV-EFT

{CITY NAME}
PARTNERSHIP INCOME TAX RETURN PAYMENT VOUCHER

2014 CRP PTR

Revised: 10/15/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

Name of partnership		Partnership's FEIN	Bank routing number	Type of account	Checking
Address (Number and street) Suite. no.			Bank account number		Savings
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
			Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account	Round to nearest dollar	.00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES

{CITY NAME}
PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER

2015 EST P1Q

Name of Partnership:

Partnership's FEIN:

Due on or Before: 4/30/2015 or the last day of the fourth month after the start of the fiscal year or short tax year

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write the partnership's FEIN number, daytime phone number, and "2015 CF-1065ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1065ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information.
 - To pay by credit card see income tax website of the city.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES

{CITY NAME}
FIRST QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P1Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 1 Due Date:

Name of partnership			Partnership's FEIN			
Address (Number and street)		Suite. no.				
Address line 2 (P.O. Box address for mailing use only)						
City, town or post office		State	Zip code			
			Amount of estimated tax you are paying by check or money order			Round to nearest dollar
					.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES

{CITY NAME}
PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
SECOND QUARTER

2015 EST P2Q

Name of Partnership:

Partnership's FEIN:

Due on or Before: 6/30/2015 or the last day of the sixth month after the start of the fiscal year or short tax year

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write the partnership's FEIN number, daytime phone number, and "2015 CF-1065ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1065ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information.
 - To pay by credit card see income tax website of the city.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES

{CITY NAME}
SECOND QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P2Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 2 Due Date:

Name of partnership			Partnership's FEIN							
Address (Number and street)			Suite. no.							
Address line 2 (P.O. Box address for mailing use only)			Payment voucher 2D barcode							
City, town or post office	State	Zip code								
			Amount of estimated tax you are paying by check or money order					Round to nearest dollar		
								.00		

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES

{CITY NAME}
**PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
 THIRD QUARTER**

2015 EST P3Q

Name of Partnership:

Partnership's FEIN:

Due on or Before: 9/30/2015 or the last day of the ninth month after the start of the fiscal year or short tax year

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write the partnership's FEIN number, daytime phone number, and "2015 CF-1065ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1065ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information.
 - To pay by credit card see income tax website of the city.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES

{CITY NAME}
THIRD QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P3Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 3 Due Date:

Name of partnership		Partnership's FEIN					
Address (Number and street)		Suite. no.					
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode					
City, town or post office		State	Zip code				
				Amount of estimated tax you are paying by check or money order		Round to nearest dollar	
						.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES

{CITY NAME}
PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
FOURTH QUARTER

2015 EST P4Q

Name of Partnership:

Partnership's FEIN:

Due on or Before: 1/31/2016 or the last day of the thirteenth month after the start of the fiscal year or short tax year

Payment: \$

- Payment Method:
- Make payment by check or money order payable to "City of {City Name}." Write the partnership's FEIN number, daytime phone number, and "2015 CF-1065ES" on your payment. DO NOT SEND CASH.
 - To pay by direct debit to your bank account, use form CF-1065ES-EFT. Many cities do not accept direct debit estimated tax payments. See city's website for more information.
 - To pay by credit card see income tax website of the city.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____
 Check Number: _____
 Date Mailed: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES

{CITY NAME}
FOURTH QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P4Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 4 Due Date:

Name of partnership			Partnership's FEIN			
Address (Number and street)		Suite. no.				
Address line 2 (P.O. Box address for mailing use only)						
City, town or post office		State	Zip code			
			Amount of estimated tax you are paying by check or money order			Round to nearest dollar
					.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES-EFT

{CITY NAME}
PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
FIRST QUARTER

2015 EST P1Q

Name of Partnership: Bank Routing Number:
 Partnership's FEIN: Bank Account Number:
 Due on or Before: 04/30/2015 or the last day of the fourth month after the start of the fiscal year. Type of Bank Account: Checking Savings
 Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES-EFT

{CITY NAME}
FIRST QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P1Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 1 Due Date:

Name of Partnership		Partnership's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
			Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account		Round to nearest dollar . <u>00</u>

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES-EFT

{CITY NAME}
**PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
 SECOND QUARTER**

2015 EST P2Q

Name of Partnership: Bank Routing Number:
 Partnership's FEIN: Bank Account Number:
 Due on or Before: 06/30/2015 or the last day of the sixth month after the start of the fiscal year. Type of Bank Account: Checking Savings
 Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES-EFT

{CITY NAME}
SECOND QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P2Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 2 Due Date:

Name of Partnership		Partnership's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
			Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account		Round to nearest dollar . 00

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CF-1065ES-EFT

{CITY NAME}
PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER
FOURTH QUARTER

2015 EST P4Q

Name of Partnership: Bank Routing Number:
 Partnership's FEIN: Bank Account Number:
 Due on or Before: 01/31/2016 or the last day of the 13th month after the start of the fiscal year. Type of Bank Account: Checking Savings
 Payment: \$ Elective Withdrawal Date:

Payment Method: DO NOT SEND CASH OR ANY OTHER FORM OF PAYMENT WITH PAYMENT VOUCHER BELOW.
 The payment voucher is authorization for city to directly withdrawal your payment from your bank account.

Additional Information: If due date falls on a Saturday, Sunday or legal holiday, the due date is extended to the next business day.

Address for Payment: {Mailing address for city in Appendix F}

Taxpayer Records: Amount Paid: _____

Revised: 07/28/2014

KEEP TOP PORTION FOR YOUR RECORDS. SEND BOTTOM PORTION WITH YOUR PAYMENT

V DETACH HERE V

CF-1065ES-EFT

{CITY NAME}
FOURTH QUARTER PARTNERSHIP ESTIMATED INCOME TAX PAYMENT VOUCHER

2015 EST P4Q

Revised: 07/28/2014

Mail To: City (Per Appendix.F for city)
 Street address (Per Appendix.F for city)
 City, ST Zip (Per Appendix.F for city)

NACTP #
 EFIN #

PAYMENT VOUCHER 4 Due Date:

Name of partnership		Partnership's FEIN	Bank routing number	Type of account	Checking Savings
Address (Number and street) Suite. no.			Bank account number	Elective withdrawal date	
Address line 2 (P.O. Box address for mailing use only)		Payment voucher 2D barcode			
City, town or post office	State	Zip code			
Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account				Round to nearest dollar	
				.00	

{SCAN LINE} (see Appendix L, Scan Line Specifications)

CORRECTIONS AND UPDATES TO 2014 FORM CF-1065, SCHEDULES AND
INSTRUCTIONS SINCE DRAFT PACKET ISSUED ON 08/18/2014

Updates to Form CF-1065 for 2014 (from the 2013 final version of form)

1. The tax year on forms and schedules was rolled over.
2. Schedule RZ (Form CF-1065), Partnership Renaissance Zone Deduction. This schedule was revised to accommodate up to 10 partners.
3. Instructions for Schedule RZ (Form CF-1065) were revised.
4. Appendix D, Donation of Overpayment. Appendix corrected to list the donations allowed by Highland Park.
5. Appendix E, Required Return Attachments and Attachment Order. This attachment was revised for renaming of Schedule 2, Schedule 2A and the addition of the Supporting Notes and Statements schedule (Attachment 22).
6. Appendix F, Mailing Addresses. Revised to correct the addressing for Flint, Hamtramck and Highland Park.
7. Appendix L, OCR Scan Line Specifications for Income Tax Payment Vouchers. This appendix was revised for changes to the payment voucher scan line for each type of payment voucher. Revised on 10/15/2014 to remove all spaces from the scan line and to allow printing of scan line in size 10 or 12 point "OCR A" font.
8. Appendix M, Specifications for 2D Barcode for 2014 Partnership Payment vouchers and 2015 Partnership Estimated Income Tax Payment vouchers. Revised to add field of City Name Code.
9. Appendix N, Specifications for 3 Character City Name Abbreviations for Cities Accepting Partnership Common Form Returns. Revised to add specification for 3 character city name abbreviation.
10. Appendix O, Tax ID Check Digit Specifications. Appendix added to provide specifications for the tax ID (SSN and FEIN) check digit.
11. Forms CF-7004, CF-7004-EFT, CF-1065PV, CF-1065PV-EFT, CF-1065ES and CF-1065-EFT were revised.
12. Schedule 2, Partner Income and Tax Calculation Schedule. This schedule was renamed and new instructions added to require all partnerships to file this schedule whether or not the partnership elects to pay tax on behalf of partners.
13. Schedule 2A, Partner Income and Tax Calculation Schedule for Downstream Partnership. This schedule renamed.
14. Attachment 22, Supporting Notes and Statements. This attachment was added to provide for entering supporting notes and statements to return.
15. Form CF-1065PV-EFT, Partnership Income Tax Return Payment Voucher. Corrected the verbiage in the payment amount instruction box to read, "Amount of estimated tax you are authorizing the {City Name} to deduct from your bank account."