



PARTNERSHIP INCOME TAX RETURN

For fiscal year or other taxable period beginning [] / [] / 2018 and ending [] / [] / []

IDENTIFICATION AND INFORMATION

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

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

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

F. Mark (X) box if partnership elects to pay tax on behalf of partners, complete the remaining sections of the return that apply and the remainder of this page.
The partnership may elect to pay tax for partners only if it pays the tax for ALL partners subject to the tax. If the partnership elects to file an information return, complete the Identification and Information section, the Disclosure section, the signature section of this page and the remaining sections of the return that apply to the partnership.

TAX	1. Tax (Sum of totals of Tax Due Schedule, 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 East Lansing City Treasurer. 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 2019 estimated tax	5
DONATIONS	Total Donations	6d
REFUND	7. Refund. (Line 4 less lines 5 and 6d)	7

DISCLOSURE OF RETURN INFORMATION

9. Do you want to allow the preparer or another person to discuss this return with the Income Tax Office?	9a. Yes, complete 10a and 10b	9b. No
10a. Designee's name	10b. Designee's phone number	

SIGNATURE

Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the preparer's declaration is based on all information of which preparer has any knowledge.

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

Return is due April 30, 2019 or the last day of the fourth month after the close of tax year.
Mail to: East Lansing Income Tax Processing Center, PO Box 526, Eaton Rapids, MI 48827

Revised 04/26/2019

SCHEDULE 1 - PARTNER INFORMATION SCHEDULE

Attachment 1

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

Name of partnership		Partnership's FEIN	2018 Form EL-1065, Schedule 1A <small>Revised 04/26/2019</small>			
SCHEDULE 1A - PARTNER INFORMATION SCHEDULE FOR DOWNSTREAM PARTNERSHIP					Attachment 1A	
A1. Name and address of downstream partnership		A2. Downstream partnership's FEIN		A5. Number of Partners		
		A3. Date Business Started		A6. No. of Employees		
		A4. Contact person		A7. Telephone Number		
P A R T N E R	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	
	NAME AND ADDRESS OF ALL PARTNERS OF DOWNSTREAM PARTNERSHIP (Enter the name and address of downstream partnership below and complete columns 1 and 2 and, if necessary, columns 3 and 4; if column 4 for partner equals part-year resident (PR or PN), report the resident and nonresident portions on separate partner lines) <small>Enter partner's name and address as per example below</small>		PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	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)	IF COLUMN 4 EQUALS PART-YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
	Partner's Name					
	Street number, street name and suite number					
	City, state, zip code					
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						

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

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 Schedule C, column 7; See page 1, box F)	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.

Name of partnership	Partnership's FEIN	2018 Form EL-1065, Schedules A & B
---------------------	--------------------	------------------------------------

SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME		Revised 04/26/2019 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)		
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).

SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS								Revised 04/26/2019 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; enter here and on Schedule 2, column 4)	
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 (Column 2 divided by column 1)											
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; margin-top: 10px;"> <tr> <td style="width:20%; padding: 5px;">a. Numerator</td> <td style="width:30%;"></td> <td style="width:20%; padding: 5px;">c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)</td> <td style="width:30%;"></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> <td></td> </tr> </table>					a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)		%	b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)		
a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)		%										
b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)												

SCHEDULE E – RENTAL REAL ESTATE		Revised 08/31/2015 Attachment 7
If the business activity of the partnership includes rental of real estate, indicate below the complete address and the gain or loss of each property.		
PROPERTY #	PROPERTY ADDRESS (Street number, street name, city, state and zip code)	GAIN OR LOSS
1.		
2.		
3.		
4.		
5.		
TOTALS	(ATTACH COPY OF FEDERAL FORM 8825)	

SCHEDULE F – ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS				Revised 06/18/2014 Attachment 8														
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.																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:60%;">TYPES OF GUARANTEED PAYMENTS</th> <th style="width:40%;">TAXABILITY OF TYPE OF GUARANTEED PAYMENT</th> </tr> </thead> <tbody> <tr><td>• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A RESIDENT INDIVIDUAL</td><td>NOT TAXABLE</td></tr> <tr><td>• A QUALIFIED RETIREMENT BENEFIT RECEIVED BY A NONRESIDENT INDIVIDUAL</td><td>NOT TAXABLE</td></tr> <tr><td>• INTEREST FOR USE OF CAPITAL BY A RESIDENT INDIVIDUAL</td><td>100% TAXABLE</td></tr> <tr><td>• INTEREST FOR USE OF CAPITAL BY A NONRESIDENT INDIVIDUAL</td><td>NOT TAXABLE</td></tr> <tr><td>• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A RESIDENT INDIVIDUAL</td><td>100% TAXABLE</td></tr> <tr><td>• COMPENSATION FOR PERSONAL SERVICES RECEIVED BY A NONRESIDENT INDIVIDUAL</td><td>WAGE APPORTIONED</td></tr> </tbody> </table>			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		
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	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)												
	(Total equals amount reported on federal Form 1065, line 10)		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																		

Partnership's name	Partnership's FEIN	2018 EAST LANSING
--------------------	--------------------	-------------------

SCHEDULE N - SUPPORTING NOTES AND STATEMENTS **Attachment 22**
Revised 08/31/2015