

For fiscal year or other taxable period beginning / / 2023 and ending / /

IDENTIFICATION AND INFORMATION

Form with fields A1-A10, B1-B6, C1-C6, D1-D4 for identification and information.

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:

Form with fields E1-E5 for designated TMP information.

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.

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

DISCLOSURE OF RETURN INFORMATION

Form with fields 9, 10a, 10b for disclosure of return information.

SIGNATURE

Signature section with fields 11a-12f and a declaration statement.

Return is due April 30, 2024 or the last day of the fourth month after the close of tax year. Mail to: Grand Rapids Income Tax Department, PO Box 109, Grand Rapids, MI 49501-0109

13. NACTP software number GRR22

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 <hr/> Street number, street name and suite number <hr/> City, state, zip code				
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Name of partnership		Partnership's FEIN	2023 Form GR-1065, Schedule 1A			
					Revised 09/30/2019	
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 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	2023 Form GR-1065, Schedules A & B
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SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME		Revised 09/30/2019 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 09/30/2019 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).								

SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS								Revised 9/30/2019 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 09/30/2019 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 style="margin-left: 20px;">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-left: 20px;"> <tr> <td style="width:20%; padding: 2px;">a. Numerator</td> <td style="width:30%;"></td> <td style="width:20%; padding: 2px;">c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)</td> <td style="width:30%; text-align: center;">%</td> </tr> <tr> <td style="padding: 2px;">b. Denominator</td> <td></td> <td style="padding: 2px;">d. Date of Administrator's approval letter (mm/dd/yyyy)</td> <td></td> </tr> </table>				a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)	%	b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)	
a. Numerator		c. Percentage (a divided by b) (Enter here and on Schedule C, Col. 2)	%								
b. Denominator		d. Date of Administrator's approval letter (mm/dd/yyyy)									

Name of partnership	Partnership's FEIN	2023 Form GR-1065, Schedules E & F
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Revised 09/30/2019

SCHEDULE E – RENTAL REAL ESTATE

Attachment 7

If the business activity of the partnership includes rental of real estate, indicate below the complete address and the gain or loss of each property.

PROPERTY #	PROPERTY ADDRESS (Street number, street name, city, state and zip code)	GAIN OR LOSS
1.		
2.		
3.		
4.		
5.		
TOTALS	(ATTACH COPY OF FEDERAL FORM 8825)	

Revised 09/30/2019

SCHEDULE F – ALLOCATED OR APPORTIONED GUARANTEED PAYMENTS TO PARTNERS

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.

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	BUSINESS ALLOCATION OR APPORTIONMENT BY FORM 8825

PARTNER NUMBER	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 business apportionment in columns 3C or percent charged against GR rental receipts)		COLUMN 4 CITY TAXABLE GUARANTEED PAYMENTS (Column 1 multiplied by column 3C)
				COLUMN 3C PERCENTAGE TAXABLE (Default is 100%)	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
Totals					

SCHEDULE G – CREDIT FOR TAX PAID TO ANOTHER CITY ON BEHALF OF RESIDENT PARTNERS **Attachment 9**

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

PARTNER	COLUMN 1 NAME OF OTHER CITY	COLUMN 2 INCOME TAXABLE BY OTHER CITY AND ALSO TAXABLE BY {CITY NAME}	COLUMN 3 NUMBER OF EXEMPTIONS CLAIMED BY PARTNER (Tax Due Schedule, column 6)	COLUMN 4 TAX AT CITY'S NONRESIDENT TAX RATE <small>(Subtract the result of column 3 multiplied by city's exemption value from column 2 and multiply the difference by the partner's resident city's nonresident tax rate)</small>	COLUMN 5 TAX PAID TO OTHER CITY <small>(Subtract the result of column 3 multiplied by other city's exemption value from column 2 and multiply the difference by other city's nonresident tax rate)</small>	COLUMN 6 CREDIT FOR TAX PAID TO OTHER CITY <small>(Smaller of column 4 or column 5)</small>	COLUMN 7 TOTAL CREDIT FOR TAX PAID TO OTHER CITY ON BEHALF OR PARTNER <small>(Column 6 total for partner; place on last line for partner)</small>
999	Example Lansing	10,000	3	62	41	41	
999	Example Detroit	5,000	3	24	39	24	
999	Example Saginaw	12,000	3	77	77	77	142

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

Partnership's name	Partnership's FEIN	2023 GRAND RAPIDS
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SCHEDULE N - SUPPORTING NOTES AND STATEMENTS 0 **Attachment 22**
Revised 08/31/2015

Empty area for supporting notes and statements.