

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

**IDENTIFICATION AND INFORMATION**

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

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 E2. If the TPM is an entity, name of TMP representative E3. Address of designated TMP E4. Identifying number of TMP E5. Phone number of 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 2, 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 3 Enclose check or money order payable to the City of Big Rapids. To pay with an electronic funds withdrawal: mark (X) Pay Tax Due box, line 8 and complete line 8 a, b, c, d & e 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 2024 estimated tax 5 DONATIONS 6. Donations: Donation 1 Donation 2 Donation 3 Total Donations 6a. 6b. 6c. 6d. REFUND 7. Refund. For direct deposit refund mark (X) box on line 8 and complete lines 8 a, b, c, d & e (Line 4 less lines 5 and 6d) 7 ELECTRONIC REFUND OR PAYMENT DATA 8. Direct deposit refund or direct withdrawal payment (Mark (X) appropriate box 8a or 8b and complete lines 8c, 8d and 8e) 8a 8b Refund (Direct Deposit) Pay tax due (direct withdrawal) 8c Routing number 8d Account number 8e Account Type: 8e1. Checking 8e2. Savings

**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 12b. Printed name of preparer 12c. Firm name 12d. Address 1 (include suite #) 12e. Address 2 12f. City, state & zip code 12g. Date prepared 12h. Preparer's phone number

**SCHEDULE 1 - PARTNER INFORMATION SCHEDULE**

**Attachment 1**

<b>P A R T N E R  N U M B E R</b>	<b>COLUMN 1</b> 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	<b>COLUMN 2</b> PARTNER'S SOCIAL SECURITY OR EMPLOYER IDENTIFICATION NUMBER	<b>COLUMN 3</b> TYPE OF ENTITY OF PARTNER (Follow Federal Form 1065 instructions for Schedule K-1, Item I; see Partner Entity Classification Chart)	<b>COLUMN 4</b> 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)	<b>COLUMN 5</b> IF COLUMN 4 EQUALS PART-YEAR RESIDENT ENTER RESIDENCY START DATE ON RESIDENT (PR) LINE AND END DATE ON NONRESIDENT (PN) LINE
<b>EX</b>	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	2023 Form BR-1065, Schedules A & B
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<b>SCHEDULE A – ALLOCABLE PARTNERSHIP ORDINARY BUSINESS INCOME</b>	Revised 01/26/2024 <b>Attachment 3</b>
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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 Big Rapids income tax, if deducted in determining income on federal Form 1065	
3. Add interest and other costs incurred in connection with the production of income exempt from Big Rapids 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)	

<b>SCHEDULE B – PARTNERSHIP INCOME NOT INCLUDED IN SCHEDULE A</b>	Revised 01/26/2024 <b>Attachment 4</b>
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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)
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**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 (See ** below)	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).

\*\* Attach schedule showing name, address and FEIN of each partnership.

Name of partnership	Partnership's FEIN	2023 Form BR-1065, Schedules C & D
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<b>SCHEDULE C – INCOME DISTRIBUTION TO PARTNERS</b>								Revised 01/26/2024
								<b>Attachment 5</b>
PARTNER	COLUMN 1 ADJUSTED ORDINARY BUSINESS INCOME (Total equals Schedule A, line 7)	COLUMN 2 GUARANTEED PAYMENTS TO PARTNERS (Fed. 1065, line 10)	COLUMN 3 INCOME SUBJECT TO ALLOCATION (Add Column 1 and Column 2)	COLUMN 4 ALLOCATION PERCENTAGE (Resident partners enter 100%; partnership partners see instructions; other partners enter percentage from Sch. D, line 5)	COLUMN 5 ALLOCATED ORDINARY BUSINESS INCOME (Column 3 multiplied by percentage in Column 4)	COLUMN 6 RESIDENT, CORPORATION AND PARTNERSHIP PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B, line 11, column 6)	COLUMN 7 NONRESIDENT, ESTATE AND TRUST PARTNER'S PORTION OF SCHEDULE B INCOME (From Schedule B, line 11, column 7)	COLUMN 8 TOTAL INCOME (Add columns 5, 6 and 7; If partnership elects to pay tax, enter on Schedule 2, column 1 )
1				%				
2				%				
3				%				
4				%				
5				%				
6				%				
7				%				
8				%				
9				%				
10				%				
Totals				%				

<b>SCHEDULE D – BUSINESS ALLOCATION PERCENTAGE</b>			Revised 01/26/2024
			<b>Attachment 6</b>
	COLUMN 1 LOCATED EVERYWHERE	COLUMN 2 LOCATED IN CITY	COLUMN 3 PERCENTAGE
1. a. Average net book value of real and tangible personal property			(Column 2 divided by column 1)
b. Gross annual rent paid for real property only, multiplied by 8			
c. Totals (Add lines 1a and 1b)			
2. Total wages, salaries, commissions and other compensation of all employees			%
3. Gross receipts from sales made or services rendered			%
4. Total percentages (Add the percentages computed in column 3, lines 1c, 2 and 3)			%
5. Business allocation percentage (Divide line 4 by the number of factors) Enter here and on Schedule C, column 2 (See note below)			%
<p>Note 3. In determining the business allocation percentage (Line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned. In such cases, the sum of the remaining percentages shall be divided by the number of factors actually used.</p> <p>In the case of a taxpayer authorized by the Income Tax Administrator to use one of the special formulas, attach an explanation and use the lines provided below:</p>			
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 BR-1065, Schedule E
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<b>SCHEDULE E – RENTAL REAL ESTATE</b>	Revised 01/26/2024 <b>Attachment 7</b>
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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 (Street number, street name, city, state and zip code)	GAIN OR LOSS
1.		
2.		
3.		
4.		
5.		
<b>TOTALS</b>	<b>(ATTACH COPY OF FEDERAL FORM 8825)</b>	



Partnership's name

Partnership's FEIN

2023 CITY OF BIG RAPIDS

**SCHEDULE N – SUPPORTING NOTES AND STATEMENTS**

**Attachment 10**

Revised 01/26/2024

Blank area for supporting notes and statements.

**Schedule K-1 (Form BR-1065)**

2023

City of Big Rapids,  
Income Tax Department

Final K-1  
 Amended K-1

For calendar year 2023 or tax year beginning \_\_\_\_\_, 2023  
ending \_\_\_\_\_, 20\_\_\_\_\_

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

<b>Part I Information about the Partnership</b>	
<b>A</b> Partnership's employer identification number	
<b>B</b> Partnership's name, address, city, state and ZIP code	
<b>C</b> Partnership's Business Allocation Percentage (enter percentage from Form BR-1065, Schedule D, line 5)	%
<b>Part II Information about the Partner</b>	
<b>D</b> <input type="checkbox"/> Mark box if this is a partnership partner and enter partnership identifying number	
<b>E</b> Partner's identifying number	
<b>F</b> Partner's name, address, city, state and ZIP code	
<b>G</b> <input type="checkbox"/> General partner or LLC member manager <input type="checkbox"/> Limited partner or other LLC member	
<b>H</b> <input type="checkbox"/> Domestic partner <input type="checkbox"/> Foreign partner	
<b>I1</b> What type of entity is this partner? (see instructions) _____	
<b>I2</b> Is the partner an individual resident, nonresident or part-year resident of Big Rapids? (see instructions) _____	
<b>I3</b> If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here <input type="checkbox"/>	
<b>J</b> Partner's share of profit, loss, and capital (see instructions):	
Beginning	Ending
Profit %	%
Loss %	%
Capital %	%
<b>K</b> Partner's share of liabilities at year end	
Nonrecourse	\$
Qualified nonrecourse financing	\$
Recourse	\$
<b>L</b> 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)	
<b>M</b> 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)	
<b>N</b> Partner number (as reported on Form BR-1065, Schedule 1, Partner Information Schedule)	

<b>Part III Partner's Share of Current Year Income Exclusions/Adjustments and City Income</b>			
L i n o e	Column A Federal Partnership Return Data	Column B Exclusions and Adjustments	Column C Taxable Income
1	Ordinary business income (loss)		
1a	Ordinary inc. from other partnerships (Included col A, In 1, not in col C, In 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, In 1)		
13	Other Deductions		
20	Other information		
<b>Part IV Partner's Share of Current Year City Deductions, Credits and Tax Paid</b>			
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)		

## Partnership Instructions for Schedule K-1 (Form BR-1065)

### General Information

Generally, a partnership is required to prepare and give Schedule K-1 (Form BR-1065) to each person who was a partner in the partnership at any time during the year. Schedule K-1 (Form BR-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 BR-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 BR-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 BR-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 J and K 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 BR-1065, Schedule 1. When a partner is a part-year resident, two Schedule K-1's (Form BR-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 BR-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 BR-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 (BR-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 item 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 BR-1065, Sch. C, column 5.

**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 BR-1065.

**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 BR-1065.

**Line 3. Other rental income (loss).** Enter the amount of the partner's taxable share of other rental income (loss) as reported on Form BR-1065.

**Line 4. Guaranteed payments to partners.** Enter the amount of the partner's taxable guaranteed payments as reported on Form BR-1065, Schedule C, column 2.

**Line 5. Interest income.** Enter the amount of the partner's taxable share of interest income as reported on Form BR-1065.

**Line 6. Dividend income.** Enter the amount of the partner's taxable share of dividend income as reported on Form BR-1065.

**Line 7. Royalties.** Enter the amount of the partner's taxable share of royalties as reported on Form BR-1065.

**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 BR-1065.

**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 BR-1065.

**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 BR-1065.

**Line 11. Other income.** Enter the amount of the partner's taxable share of other income as reported on Form BR-1065.

**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 BR-1065, Schedule 2, column 10, for the partner.

## Partner Instructions for Schedule K-1 (Form BR-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 BR-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 BR-1040 should follow the following instructions when preparing their city return. Form BR-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 BR-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 BR-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 BR-1065), line 1, column B, are included in the exclusions and adjustments reported on the partner's Form BR-1040, line 11, column B.

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

Schedule K-1 (Form BR-1065)	Exclusion and Adjustment Schedule	Form BR-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 BR-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 BR-1065)

There are differences in reporting certain partnership income items between federal Schedule K-1 (1065) and the city Schedule K-1 (BR-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 (BR-1065), line 1. Line 1a was added to the city Schedule K-1 (BR-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 (BR-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 (BR-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 (BR-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 BR-1065), Part IV. These deductions may be claimed on the partner's city return, Form BR-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 BR-1065), Part IV, item T.

Revised 01/26/2024

BR-7004

CITY OF BIG RAPIDS
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2023 RET EXT
2023 CRP PEX
2023 CRP CEX

This application is for: [ ] Form BR-1041 [ ] Form BR-1065 [ ] Form BR-1120

Name of Taxpayer [ ]

Taxpayer's FEIN: [ ]

File on or Before: 4/30/2024 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 Big Rapids." DO NOT SEND CASH.
• Write the taxpayer's FEIN, daytime phone number and "2023 BR-7004" on check or money order.

Address for Payment: CITY OF BIG RAPIDS, INCOME TAX DEPARTMENT, 226 N MICHIGAN AVENUE, BIG RAPIDS, MI 49307

- 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 2023 city income tax return.
• Line 2: Enter the total payments that you expect to report on your 2023 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.

Taxpayer Records: Amount Paid: \_\_\_\_\_
Check Number: \_\_\_\_\_

Date Mailed: \_\_\_\_\_

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

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

DETACH HERE

BR-7004

CITY OF BIG RAPIDS
APPLICATION FOR AUTOMATIC EXTENSION OF TIME TO FILE CERTAIN RETURNS

2023 RET EXT
2023 CRP PEX
2023 CRP CEX

This application is for: [ ] Form BR-1041 [ ] Form BR-1065 [ ] Form BR-1120

Mail To: City of Big Rapids Income Tax Department

Revised: 01/26/2024

NACTP # [ ] EFIN # [ ] 226 N Michigan Avenue Big Rapids, MI 49307 The application is for calendar year 2023 or tax year beginning , 20 , and ending , 20

Table with 4 columns: Name of taxpayer, Taxpayer'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, Payment voucher 2D barcode, and a summary table with 2 columns: Description, Amount.

BR-1065PV

CITY OF BIG RAPIDS  
PARTNERSHIP INCOME TAX RETURN PAYMENT VOUCHER

2023 CRP PPV

Name of Partnership:

Partnership's FEIN:

Due on or Before: 4/30/2024 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 Big Rapids." Write the partnership's FEIN number, daytime phone number, and "2023 BR-1065PV" on your check or money order. DO NOT SEND CASH.

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

Address for Payment:

Taxpayer Records: Amount Paid: \_\_\_\_\_  
Check Number: \_\_\_\_\_  
Date Mailed: \_\_\_\_\_

\* Due Date If the due date falls on a Saturday, Sunday or holiday, the due date is the next business day.

Revised: 02/01/2023

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

DETACH HERE

BR-1065PV

CITY OF BIG RAPIDS  
PARTNERSHIP INCOME TAX RETURN PAYMENT VOUCHER

2023 CRP

Mail To: City of Big Rapids  
226 N Michigan Avenue  
Big Rapids, MI 49307

PPV Revised:

01/26/2024

NACTP #   
EFIN #

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