

F1065

City Of Flint Income Tax-  
Partnership Return 2025

<input type="checkbox"/> CIT LTR# _____	Do not write in this space
<input type="checkbox"/> CHG LTR _____	Rec. _____
Date Business Commenced _____	
Principal business activity _____	
Main address in Flint _____	
Location of Flint records _____	
Number of Partners _____	
Type of Return - Check One: (see note 2 below)	
<input type="checkbox"/> Information only	<input type="checkbox"/> Payment on behalf of all Partners
Federal Employer Identification Number _____	_____

or other taxable year beginning \_\_\_\_\_ 20\_\_\_\_ ending \_\_\_\_\_, 20\_\_\_\_

Please print or type

Name of Partnership \_\_\_\_\_

Number and Street \_\_\_\_\_

City or Town \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

NAME AND HOME ADDRESS OF EACH PARTNER	SOCIAL SECURITY NUMBER	FLINT RESIDENT	
		YES	NO
(a) _____	_____		
(b) _____	_____		
(c) _____	_____		
(d) _____	_____		
(e) _____	_____		

INCOME		DEDUCTIONS TOTAL		TOTAL TAX		CREDITS
COL. 1	COL. 2	COL. 3	COL. 4	COL. 5	COL. 6	COL. 7
TOTAL INCOME (FROM P. 3, SCH. 1, COL. 10) (SEE NOTES 1 AND 2 BELOW)	DIVIDEND EXCLUSION AND RENAISSANCE ZONE DEDUCTION	EXEMPTIONS (SEE NOTE 1 BELOW AND INSTRUCTIONS)	TAXABLE INCOME (COL. 1 LESS COLS. 2 & 3)	CORPORATE OR RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1%)	NON-RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1/2%)	CREDITS (SEE INSTRUCTIONS)
1. (a) \$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. (b) _____	_____	_____	_____	_____	_____	_____
3. (c) _____	_____	_____	_____	_____	_____	_____
4. (d) _____	_____	_____	_____	_____	_____	_____
5. (e) _____	_____	_____	_____	_____	_____	_____
6. Totals	_____	_____	_____	(2) _____	(3) _____	(7) _____
6. (1) TOTAL RESIDENT AND NON-RESIDENT TAX - COL. 5 PLUS COL. 6.						

## PAYMENTS AND CREDITS

7. a. Tax paid with tentative return.....	7a	\$ _____	Check applicable boxes:
b. Payments and credits on 2025 Declaration of Estimated Flint Income Tax.....	7b	\$ _____	
c. Other credits - explain in attached statement.....	7c	\$ _____	
8. Total - add Lines 7a, 7b, and 7c (This total must agree with the total of Col. 7 above).....	8	\$ _____	(1) <input type="checkbox"/> Initial return

## TAX DUE OR REFUND

9. If your tax [total in Col. 6 (1)] is larger than your payments (Line 8) enter AMOUNT YOU OWE and PAY IN FULL WITH THIS RETURN. Write Federal ID No. on remittance and make payable to: "TREASURER, CITY OF FLINT", mail to: ATTN: CORPORATE SECTION - PO BOX 529 - EATON RAPIDS, MI 48827-0529	\$ _____	(3) <input type="checkbox"/> Change of address
10. If your payments (Line 8) are larger than your tax (total in Col. 6 (1)) enter amount OVERPAID, mail to: TREASURER, CITY OF FLINT, ATTN: CORPORATE SECTION - PO BOX 529 - EATON RAPIDS, MI 48827-0529	\$ _____	
11. Amount of Line 10 is to be: (check one box only) <input type="checkbox"/> Credited on _____ estimated tax <input type="checkbox"/> Refunded to you	_____	

NOTE 1 - A Partner who has other income in addition to the Partnership income must file an individual return and show on such return the amounts entered above in Columns 1, 2, 3 and 7.

NOTE 2 - A Partner who is claiming his exemption as a member of another Partnership is NOT to claim his exemption in this Partnership return in Column 3.

NOTE 2 - The Partnership may pay tax for Partners only if it pays for ALL Partners subject to the tax. Check type of return above if the Partnership elects to pay the tax on behalf of all Partners or if this return is an information return only.

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

SIGN HERE \_\_\_\_\_  
(Signature of partner or member)

(Date)

SIGN HERE \_\_\_\_\_  
(Signature of preparer other than partner or member)

(Address)

(Date)

# INCOME FROM PARTNERSHIP TO ACCOUNT FOR - SCHEDULE C

For the Year Ending \_\_\_\_\_ 20 \_\_\_\_\_

Name as shown on Page 1 of Form F-1065 \_\_\_\_\_

A. Business Name \_\_\_\_\_ B. Nature of Business \_\_\_\_\_

C. Business Location \_\_\_\_\_  
Number and Street \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

D. Telephone No. \_\_\_\_\_ Name of person in charge of records \_\_\_\_\_

1. Gross receipts \$ _____, less allowances, rebates and returns \$ _____	\$ _____	\$ _____
2. Inventory at beginning of year (if different than last year's closing inventory attach explanation)	\$ _____	
3. Merchandise purchased \$ _____, less any items withdrawn from business for personal use \$ _____		
4. Cost of labor (Do not include amounts paid to Partners)		
5. Material and supplies		
6. Other costs (Explain in attached statement)		
7. Total of Lines 2 through 6		
8. Inventory at end of year		
9. Cost of goods sold (Line 7 less Line 8)		
10. Gross profit (Subtract Line 9 from Line 1)		
11. Miscellaneous Income (Do not include any items included on Line 22 through 28)		
12. Total Income (Lines 10 and 11)		

## OTHER BUSINESS DEDUCTIONS

13. Salaries and wages not included on Line 4 (Exclude any paid to Partners)	\$ _____
14. Payments to Partners - salaries and interest - enter here and on P.3, Sch. 1, Col. 2	
15. Rent on business property	
16. Losses on business property (Attach statement listing items and location)	
17. Depreciation	
18. Taxes	
19. Other business expenses (Attach statement) (See Instructions)	
20. Total of Lines 13 through 19	
21. Ordinary income from business - Line 12 less Line 20 (Enter here and on Line 1 of Schedule A below)	

## OTHER PARTNERSHIP INCOME OR LOSS (taxable or non-taxable depending on residency of Partners) (SEE INSTRUCTIONS ON PAGE 4)

22. Dividends \$ _____, Interest \$ _____ (Enter total of dividends and interest)	
23. Income (or loss) from other Partnerships and other income	
24. Net gain (or loss) from sale or exchange of property other than capital assets	
25. Net short term gain (or loss) from sale or exchange of capital assets	
26. Net long term gain (or loss) from sale or exchange of capital assets	
27. Net gain (or loss) from sales or exchange of property under section 1231	
28. Rents \$ _____ Royalties \$ _____ (Enter total of rents and royalties)	
29. Total Partnership income to account for (Add lines 21 through 28)	

## THE FOLLOWING SCHEDULES A, B, E, F AND G ARE TO BE USED TO COMPUTE THE TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 29 ABOVE

### ORDINARY INCOME FROM BUSINESS - SCHEDULE A

1. Ordinary income from business (from Line 21 of Schedule C above)	
2. Add City of Flint and/or Federal income tax if included in Line 20 of Schedule C above	
3. Add interest and other costs included in Line 20 of Schedule C which were incurred in connection with the production of tax exempt income or Partner's personal expenses which were charged to the business	
4. Add miscellaneous expenses included in Line 20 of Schedule C applicable to sales of property shown in Schedule E	
5. Total adjusted ordinary income from business for the year (Add Lines 1 through 4). Enter here and on P.3, Schedule 1, Col. 1.	



**INCOME FROM DIVIDENDS AND INTEREST - SCHEDULE B**

TOTAL

1. Total interest and dividends from Line 22, Page 2 .....	\$	
2. Less: (a) Interest on obligations from any governmental unit included in Line 1 .....	\$	
3. Net interest and dividends - Line 1 less Line 2 .....		
4. Portion of Line 3 applicable to non-resident Partners .....		
5. Balance taxable to residents - Line 3 less Line 4. Enter here and in Col. 6 of Schedule 1 below .....		

**SALE OR EXCHANGE OF PROPERTY - SCHEDULE E**

1. Non-resident Partners Only - gain or loss applicable to non-resident Partners from tangible property located in Flint .....	COL. 1	COL. 2
2. Enter amount of Line 1 occurring after January 1, 1965 in Col. 2, and in Col. 7(b) of Schedule 1 below .....		
3. Resident Partners Only - gain or loss from all tangible and intangible property applicable to resident Partners .....		
4. Enter the amount of Line 3 occurring after January 1, 1965 in Col. 7(a) of Schedule 1 below .....		
5. Enter the amount of gain or loss from tangible or intangible property located out of Flint applicable to non-resident Partners .....		
6. Total of Lines 1, 3 and 5. This total must agree with the sum of Lines 24, 25, 26 and 27 on Page 2 .....		

**INCOME (OR LOSS) FROM RENTS AND ROYALTIES - SCHEDULE F**

	COL. 1 GROSS INCOME	COL. 2 EXPENSES	COL. 3 NET INCOME
1. Income (loss) from rents and royalties taxable to residents. Enter total of Col. 3 in Col. 8 (a) of Schedule 1 below .....			
2. Income or loss from rents and royalties taxable to non-residents. Enter total of Col. 3 in Col. 8(b) of Schedule 1 below .....			
3. Amounts of non-taxable income applicable to non-resident Partners .....			
4. Total of Lines 1, 2 and 3 should agree with total of Line 28 on Page 2 .....			

**INCOME FROM OTHER PARTNERSHIPS, ETC. - SCHEDULE G**

	COL. 1 INCOME	COL. 2 EXPENSES	COL. 3 NET INCOME
1. Amount taxable to residents. Enter here and on Sch. 1, Col. 9(a). (See Instructions) .....			
2. Amount taxable to non-residents. Enter here and on Sch. 1, Col. 9(b) (See Instructions) .....			
3. Amounts of non-taxable income applicable to non-residents .....			
4. Total of Lines 1, 2 and 3 of Col. 3. This amount should agree with total of Line 23 on Page 2 .....			

**SCHEDULE 1 (SUMMARY OF SCHEDULES A, B, E, F, AND G)**

COL. 1 INCOME FROM BUSINESS OPERATIONS (FROM P. 2, SCH. A, LINE 5)	COL. 2 PAYMENT OF PARTNERS SALARIES AND INTEREST (FROM P. 2, SCH. C LINE 14)	COL. 3 INCOME SUBJECT TO ALLOCATION (ADD COL. 1 AND 2)	COL. 4 ALLOCATION % FROM P. 4 SCH. D, LINE 5 - APPLY ONLY TO NON-RESIDENTS (ENTER 100% FOR RESIDENTS)	COL. 5 ALLOCATED INCOME (COL. 3 X % IN COL. 4)	COL. 6 INCOME TO RESIDENTS DIVIDENDS AND INTEREST (FROM LINE 5 OF SCH. B ABOVE)
(a) \$ .....	\$ .....	\$ .....	..... %	\$ .....	\$ .....
(b) .....	.....	.....	.....	.....	.....
(c) .....	.....	.....	.....	.....	.....
(d) .....	.....	.....	.....	.....	.....
(e) .....	.....	.....	.....	.....	.....
TOTALS					
COL. 7 INCOME FROM SALE OF PROPERTY (FROM SCH. E, ABOVE)	COL. 8 INCOME FROM RENTS AND ROYALTIES (FROM SCH. F, COL. 3 ABOVE)	COL. 9 INCOME FROM OTHER PARTNERSHIPS, ETC. (FROM SCH. G, COL. 3 ABOVE)	COL. 10 TOTAL TAXABLE INCOME (ADD COLS. 5, 6, 7, 8 AND 9 FOR EACH PARTNER (ENTER HERE AND ON P. 1, COL. 1)		
(a) TAXABLE TO RESIDENTS (FROM LINE 4, COL. 2 OF SCH. E)	(a) TAXABLE TO RESIDENTS (FROM LINE 1, OF SCH. F)	(a) TAXABLE TO RESIDENTS (FROM LINE 1, OF SCH. G)			
(b) TAXABLE TO NON-RESIDENTS (FROM LINE 2, COL. 2 OF SCH. E)	(b) TAXABLE TO NON-RESIDENTS (FROM LINE 2, OF SCH. F)	(b) TAXABLE TO NON-RESIDENTS (FROM LINE 2, OF SCH. G)			
(a) \$ .....	\$ .....	\$ .....	\$ .....		
(b) .....	.....	.....	.....		
(c) .....	.....	.....	.....		
(d) .....	.....	.....	.....		
(e) .....	.....	.....	.....		
TOTALS					

## BUSINESS ALLOCATION FORMULA - SCHEDULE D

	LOCATED EVERYWHERE I	LOCATED IN FLINT II	PERCENTAGE II Divided By I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rentals multiplied by 8 .....	.....	.....	
b. TOTAL (Add Lines 1 and 1a) .....	.....	.....	%
2. Total wages, salaries, commissions and other compensation of all employees (Exclude Partners) .....	.....	.....	%
3. Gross revenue from sales made or services rendered .....	.....	.....	%
4. Total percentages - add the three percentages computed for Lines 1b, 2 and 3 which you entered in the last column (You must compute a percentage for each of Lines 1b, 2 and 3) .....	.....	.....	%
5. Average percentage (one-third of line 4) - enter here and on P. 3, Sch. 1, Col. 4 (see note below) .....	.....	.....	.....

NOTE: In determining the average percentage (Line 5), a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages on line 4 shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Administrator to use one of the special formulas, use the lines provided below.

- a. Numerator ..... c. Percentage (a divided by b) ..... enter here and on P. 3, Sch. 1, Col. 4
- b. Denominator ..... d. Date of Administrator's approval letter .....

## INSTRUCTIONS FOR BUSINESS ALLOCATION FORMULA - SCHEDULE D

The business allocation percentage formula is to be used by NON-RESIDENT owners of businesses with business activity both within and without the City of Flint who, because they do not maintain sufficient records to accurately reflect the net profits from operations conducted within the City of Flint, or for other reasons, are not using the separate accounting method.

Line 1 - Enter in Column 1 the average net book value of all real and tangible personal property owned by the business, regardless of location; and in Column 2 show the net book value of the real and tangible personal property located in the City of Flint. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum thus obtained by two. Any other method which will accurately reflect the average net book value for the year will also be permitted.

Line 1a - Enter in Column 1 the gross annual rentals multiplied by 8 for all rental real property used by the business regardless of location. In Column 2 show the gross annual rentals multiplied by 8 for all rented real property used by the business and located in the City of Flint. Gross annual rentals refer to real property, rented or leased and should include the actual sums of money or other consideration payable, directly, or indirectly, by the taxpayer for the use of possession of such real property.

Line 2 - Enter in Column 1 the total compensation paid to all employees during the year and in Column 2 show the amount of compensation paid to employees for work done or for services performed within the City of Flint during the year.

Line 3 - Enter in Column 1 the total gross revenue for all sales or services rendered during the year and in Column 2 show the amount of revenue derived from sales made or services rendered in the City of Flint during the year.

## INSTRUCTIONS FOR SCHEDULE C, OTHER PARTNERSHIP INCOME OR LOSS

The Michigan Uniform City Income Tax Ordinance, imposing a tax of 1% on income of city residents and 1/2% on income of non-residents was adopted by the City of Flint effective January 1, 1965.

Resident individuals are subject to the tax regardless of the location from which taxable income was derived. Non-resident individuals are subject to the tax on income earned in the City of Flint and on the net profits from business, professions or other activities conducted in the City of Flint.

This schedule is used to indicate all of the income of the Partnership which may be subject to the Flint income tax. Line 29 of the Schedule

therefore, will show the total Partnership income to account for. Schedules A, B, E, F and G will then be filled out to compute the taxable portion of the income shown on Line 29 of Schedule C. These taxable amounts are then compiled in the Summary Schedule 1 on Page 3.

The amounts of each Partner shown in Schedule 1 are to be transferred to the income section on Page 1, Column 1. If the Partnership elects to pay the tax, fill in Lines 7 through 11.