

ALLOCABLE PARTNERSHIP INCOME - SCHEDULE A

1. ORDINARY INCOME (LOSS) from Page 1, Line 22, US Partnership Return of Income, Form 1065 Please attach copy of return.....	\$ _____
2. Add partners' salaries and interest deducted on Page 1, Federal Form 1065.....	_____
3. Add City of Ionia tax, if deducted in determining income on Federal Form 1065.....	_____
4. TOTAL (add Lines 1, 2, and 3).....	_____
5. Less non-business income included in Line 1 above (from Schedule B, Column 1, Line 9 below).....	_____
6. TOTAL INCOME SUBJECT TO ALLOCATION - To Schedule C below.....	\$ _____

NON BUSINESS INCOME AND EXCLUSIONS - SCHEDULE B

Attach a copy of Page 1 of your Federal 1065 and all K-1 s	Federal Form 1065 Reference	Column I	Column II	Column III	Column IV	Column V
		Total Non-Business Income	Resident Partners' Share of Column I	Resident Partners' Exclusion	Non-Resident Partners' Share of Column I	Non-Resident Partners' Exclusions
7. Income from other partnerships, trusts, etc.....	page 1, line 4	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
8. Other - attach statement detailing.....	page 1, line 7					
9. Non-allocable income (line 7 plus line 8).....	To Sch A. In. 5	\$ _____				
10. Rental activities.....	Sch K-1, line 2					
11. Interest income.....	Sch K-1, line 5					
12. Dividend income.....	Sch K-1, line 6a					
13. Royalty income.....	Sch K-1, line 7					
14. Net short-term capital gain (loss).....	Sch K-1, line 8					
15. Net long-term capital gain (loss).....	Sch K-1, line 9a					
16. Net section 1231 gain (loss).....	Sch K-1, line 10					
17. Other gain (loss) - attach statement.....						
18. Totals (line 7, 8 and 10 thru 17).....		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Note: All partners exclude interest from governmental obligations and income, gains and losses prior to January 1, 1994. In addition, non-resident partners exclude all dividends, interest and non-taxable income from activities outside of the City of Ionia.

DISTRIBUTION TO PARTNERS - SCHEDULE C

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
	Allocable Income (SCH A. LINE 6)	Allocation % Apply only to Non-residents (enter 100% For Residents)	Allocated Income (COL 1 X COL 2) (SCH A. LINE 6)	Memo Allocation Exclusion (Col 1 less Col 3) to Sch D I-1040	Non-Business Taxable Income Residents (Sch B, Col II less Col III)	Non-Business Taxable Income Non-Residents (Sch B, Col IV less Col V)	Adjusted Partnership Income Add Col 3, 5 & 6
(a)		%					
(b)		%					
(c)		%					
(d)		%					
(e)		%					
Totals							

BUSINESS ALLOCATION FORMULA - SCHEDULE D
(To be used by non-resident partners only)

	I	II	III
	Located Everywhere	Located In Ionia	Percentage II / I
19a. Average net book value of real and tangible personal property			
19b. Gross rentals of real property, multiplied by 8			
19c. Total - add lines 19a and 19b			
20. Total wages, salaries, commissions and other compensation paid to all employees			
21. Gross receipts from sales made or services rendered			
22. Total Percentages - add the percentages computed in Column III on lines 19c, 20 and 21			
23. Average percentage (Column III line 22 divided by three - see note below and instructions) Enter here and on page 2, Sch. C, Col. 2			

Note: In determining the average percentage (line 23), if a factor does not exist, the sum of the percentages shall be divided by the number of factors actually used.

In case of a taxpayer authorized by the Administrator to use a special formula, attach the Administrator's approval letter and detail of formula used.