



2008 CITY OF ALBION PARTNERSHIP INCOME TAX RETURN

For the 2008 tax year

The due date for filing the corporation and partnership income tax returns is the last day of the fourth month following the close of the tax year. If more time is needed, an extension form (AL-4267) is provided in this booklet.

Important information for Albion taxpayers:

- Make all checks and money orders submitted for payment of Albion income taxes payable to the "City of Albion"
- Include a copy of your 2008 federal 1065 income tax return with your Albion return.
- Estimated payments must be made if the partnership's income tax liability exceeds \$100.00. Estimate vouchers (AL-1065ES) are included in this booklet.

We look forward to continuing to serve Albion taxpayers.

Sincerely,

Joseph Domingo
Mayor of Albion

2008 CITY OF ALBION PARTNERSHIP INCOME TAX RETURN (AL-1065)

WHO MUST FILE A PARTNERSHIP RETURN

Every partnership that conducted business in the City of Albion, whether or not an office or place of business was maintained in the city, is required to file an annual return (AL-1065). Syndicates, joint ventures, pools and like organizations must also file the AL-1065.

S corporations doing business in the City of Albion must file as a corporation for income tax purposes on form AL-1120.

FILING DATE

Calendar-year filers must file by April 30, 2009. Fiscal-year filers must file by the last day of the fourth month after the end of their fiscal year.

OPTION TO PAY TAX

The partnership may choose to file either an informational return or it may compute and pay the tax due for each partner's share of the net profits of the business. The partnership may pay the tax for partners only if it pays for *all* partners subject to the tax. The income tax rate is 1 percent (.01) for residents and 0.5 percent (.005) for nonresidents.

PAYMENT

Partnerships who choose to pay the tax for all partners must pay the tax when filing the return, if the tax due is \$1.00 or more. Make checks payable to the "City of Albion".

MAILING ADDRESS

Mail your return and payment to:
City of Albion
Income Tax Division
112 West Cass St
Albion, MI 49224-0900

PARTNERSHIP AS A TAXPAYER

If the partnership chooses to pay the tax for the partners, the partners are not required to file a return as long as they have no other income subject to the tax. The partners must file an individual return if they have taxable income other than the distributive share of net profits from the partnership (request an Albion Income Tax booklet, AL-1040).

If the partnership chooses to pay the tax for the partners, then it accepts responsibility for the following:

1. Timely payment, and
2. The filing and payment of estimated taxes if the total 2009 tax is expected to be more than \$100.

INCOME TAXABLE TO RESIDENT AND NONRESIDENT PARTNERS

Form AL-1065 distinguishes between income taxed to resident and to nonresident partners. Its purpose is to define the entire net profit for the return period, to show the distributive share of each partner, and to indicate the residency status of each partner. If residency changes during the return period for any partner, use two lines to allocate income by residency status whenever applicable.

Schedule C reports the total income of the partnership which may be subject to tax. Ordinary business income in Schedule C is transferred to Schedule E, column 1, reporting the amount of ordinary income distributable to each partner. The nonbusiness income portion of Schedule C is first transferred to Schedule B, by total amounts for each type of income, to determine the taxable portion for each partner. This taxable income is then transferred to Schedule E reporting the amounts applicable to each partner. Column 1 on page 1 of the AL-1065 is the final summary transferred from Schedule E, column 7.

Resident partners are taxed on their entire distributive share of the net profits of the partnership including profits from business activities outside the city and including interest, dividends, rents, royalties, other income, and gains from the sale or exchange of property, either tangible or intangible, regardless of where such property was located. Resident tax rate is 1% (.01)

Nonresident partners are taxed on their distributive share of the net profits that are attributable to business activity in the city, net rentals of tangible property in the city, and gains from the sale or exchange of tangible property in the city. They are not taxed on their share of net rentals on property outside the city, gains from the sale or exchange of tangible property outside the city, gains from the sale or exchange of securities or other intangible property, or on interest and dividends. Nonresident tax rate is ½% (.005)

Corporate partners are taxed on their distributive share of the net profits that are attributable to business activity in the city, net rentals of tangible property in the city, and gains from the sale or exchange of tangible property in the city. Corporate tax rate is 1% (.01)

Note: When the receipt of interest and other intangible income is directly related to the nature of the business, that income is considered business income taxable to nonresidents and is reported in Schedule C, on either line 1 or line 11.

INSTRUCTIONS FOR PAGE 1 OF THE RETURN

Column 1, Total Income. Transfer the amounts from Schedule E to page 1, column 1. If the partnership chooses to pay the tax, complete columns 2 through 6. If this return is information only, do not complete columns 2 through 6 on page 1.

Column 2, Other Deductions. Enter any items of nontaxable income that are included in column 1. Include net operating loss carryover, etc. Treat capital gains and losses, and net operating loss carryovers in the same manner as provided in the Internal Revenue Code (IRC).

Add back in column 2 any net capital loss realized by any of the partners in excess of the partner's allowable capital loss deduction. The allowable capital loss deduction for each partner is the smaller of:

1. the net capital loss
2. the amount in page 1, column 1 computed without regard to capital gains and losses, or
3. \$3,000.

Nonresident partners must allocate net operating losses to Albion by the percentage of business conducted in Albion in the year in which the loss was sustained. Attach a schedule of computations for all entries in column 2.

Column 3, Exemption Allowance. A \$600 exemption allowance is allowed for each individual partner, each partner's spouse and for each dependent. Additional exemptions are allowed if either the partner or his/her spouse is 65 or older. Generally, apply the IRC rules to determine eligible dependents. Each partner's spouse may be taken as an exemption on the AL-1065 only if the spouse has no income subject to the Albion income tax. For a partner whose residency status has changed during the taxable year, apply the exemption allowance against income while a resident first, then apply the balance of the amount of the exemption allowance, if any, to Albion income while a nonresident. Corporate and partnership partners cannot claim an exemption.

Column 6, Credits. Enter payments made by the partnership for tax paid with a tentative return and estimated tax payments. Also include any payments made by the partnership for Albion resident partners for income taxes to any other city, if the income is taxed by both Albion and the other city. The credit is the lesser amount of:

1. the income tax paid to the other city for resident partners, or
2. one-half percent of an amount obtained by deducting the amount for exemptions claimed from resident partners (page 1, column 3) from the gross amount of resident partners' income subject to tax by the other city.

Do not take credit for income taxes paid to the other city for nonresident partners.

Distribute all credits in column 6 on lines 8a, b, and c, and total on line 9. The total of line 9 must agree with the total of column 6.

INSTRUCTIONS FOR SCHEDULE B

Use Schedule B to allocate the total nonbusiness income of the partnership between the total amounts distributable to resident partners and to nonresident partners. Non resident income is further allocated to compute the total income of nonresident partners which is subject to Albion tax. Resident partners are taxed on their entire distributive share of non business income.

After determining the total taxable income for each class of partners, transfer these totals to Schedule E and report the amounts of non business income applicable to each partner. Then, compute the total amounts of distributable non business income, by type of income, and enter these amounts on line 3, 5, 6 and 9 of Schedule B, column 1.

Use columns 2 and 3 on these lines to report the total distributable amount for each type of income allocable to resident and nonresident partners. The total of columns 2 and 3 must equal the total of column 1.

Use column 4 to report the portion of column 3 (non business income applicable to nonresident partners) excludable as not taxable to nonresidents. Subtract the amount in column 4 from the amount in column 3 and enter the difference in column 5 as taxable to nonresident partners. The totals of columns 4 and 5 must equal the total of column 3.

Lines 1 -3, Interest and Dividends. In line 1, column 1, report the total partnership income from interest and dividends. On line 2, deduct the total nontaxable interest (interest from obligations of the United States, the states or subordinate units of government of the states). Apportion the net taxable dividends and interest reported on line 3, column 1, between the amount applicable to resident partners (line 3, column 2) and the amount

applicable to nonresident partners (line 3, column 3). Since interest and dividend income is not taxable to nonresidents, the entire amount shown on line 3, column 3 will also be entered on line 3, column 4 as excludable income of nonresidents.

Lines 4 and 5, Exchange of Property. Report on line 4, column 1 the total net gain or loss from all sales and exchanges of property as shown in Schedule C, lines 27 through 30. To determine the amount to enter on Schedule B, line 5, first exclude any gain or loss on the sale of obligations of the United States that are included in Schedule B, line 4. Then enter on line 5 only that portion of the remainder of line 4 which represents gain or loss attributable to the period after January 1, 1972. If the property was acquired before January 1, 1972, determine the gain or loss taxable to Albion using one of these two methods:

1. Subtract the proceeds from the sale or exchange of the property from the January 1, 1972 fair market value of the property (June 30th closing price for traded securities), or
2. Multiply your total gains or losses by the number of months held after January 1, 1972 and divide the result by the total months the property was held.

The nonresident excludable portion of the amount shown in column 3, to be entered in column 4, is that portion of the gain (or loss) which arose from the sale or exchange of intangible assets, and of tangible property located outside Albion. The remaining portion of line 5, column 3 which is entered on line 5, column 5 will include gain (or loss) attributable to the period after January 1, 1972 from the sale or exchange of tangible property located in Albion.

Line 6, Rents and Royalties. Report on line 6, column 1, the total net income or loss from all rents and royalties. Then fill in columns 2, 3 and 4. Subtract column 4 (net income or loss from royalties, and rents attributable to property *outside* Albion) from column 3, and enter the difference in column 5.

Lines 7 -9, Income from Other Partnerships. Include on line 7, column 1, the net income (or loss) from other partnerships, ect. On line 8, deduct any income which is specifically exempt for all taxpayers (e.g., interest of U.S. and state government obligations, ect.) and which was included in the amount on line 7. Enter the net amount on line 9, column 1. Fill in columns 2, 3 and 4. Subtract column 4 (income not taxable to nonresidents) from column 3, and enter the difference in column 5.

Line 10, Totals. Enter on line 10 the totals of lines 3,5,6 and 9 for each column. After transferring the amounts from Schedule B columns 2 and 5 to Schedule E, the total of column 2 (taxable non business income of resident partners) must equal the total of Schedule E, column 6a. The total of column 5 must equal the total of Schedule E, column 6b.

INSTRUCTIONS FOR SCHEDULE C

Use Schedule C to report all partnership income which may be subject to the Albion tax. Schedule C, line 24 reports the total of the partnership's ordinary income from business operations. Schedule C, lines 25 through 31 report the partnership's total non business income.

Transfer ordinary business income from Schedule C, line 24 to Schedule E, column 1. Transfer non business income from Schedule C, lines 25 to 31 to Schedule B. Instructions for allocating amounts transferred from Schedule C to each partner are in the instructions for Schedules B and E.

INSTRUCTIONS FOR SCHEDULE D

Apply the business apportionment percentage for nonresident partners to their distributive shares of business income if the business activity of the partnership is conducted both within and without the City of Albion.

Line 1. Enter in column A the average net book value of all real and tangible personal property owned by the business, regardless of location. Enter in column B the average net book value of the real and tangible personal property owned and located or used in Albion. Determine the average net book value of real and tangible personal property 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 by 2. Any other method which accurately reflects the average net book value for the year is also permitted.

Line 1a. Enter in column A the gross annual rent multiplied by 8 for all rented real property regardless of location. In column B show the gross annual rent multiplied by 8 for rented real property located in Albion. Gross annual rent is real property only, rented or leased, and includes the actual sums of money or other consideration paid, directly or indirectly, by the taxpayer for the use or possession of the property.

Line 2. Enter in column A the total compensation paid to all employees during the year. Enter in column B the amount of compensation paid to employees for work done or for services performed within Albion during the year.

Line 3. Enter in column A the total gross receipts from all sales made or services rendered during the year. Enter in column B the amount of gross receipts from sales made or services rendered in Albion during the year.

INSTRUCTIONS FOR SCHEDULE E

The totals of Schedule E, columns 1, 2, 6a and 6b are the distribution to each partner of ordinary and non business income, and must agree with the totals transferred from Schedules B and C.

Column 1. Enter each partner's share of business income from Schedule C, line 24. If Section 179 depreciation is included in Schedule C, line 17, and if the partners have unequal credits for such additional depreciation (e.g. if one partner is single and one is married filing jointly for federal income tax purposes), the income apportionment to partners in this column will require special computation.

Column 7. Transfer the amount of each partner's share shown in Schedule E, column 7 to page 1, column 1 of the return.

TAX DUE OR REFUND

If the partnership chose to pay the tax for the partners and payments and credits are more than the tax due, enter the amount of overpayment on page 1, line 11 and indicate on lines 12 or 13 whether you want the overpayment refunded OR credited to your 2009 estimated tax. Refunds of less than one dollar (\$1) will not be made. Tax due of less than one dollar (\$1) need not be paid.

PENALTY AND INTEREST ADDED FOR FILING OR PAYING LATE

If you file or pay late, Albion will add a penalty of 1 percent of the tax due every month until you file and pay. Maximum late penalty

is 25 percent of the balance of tax due. The annual interest rate is 1 percent above the current prime rate. The prime rate is adjusted on January 1 and July 1. If you pay late, you must add penalty and/or interest to the amount due. If the computed penalty and/or interest amount is less than \$2.00, the minimum late charge is \$2.00. Penalty and interest amounts are included in line 10 on page 1 of the return.

EXTENSIONS

Requests for an extension must be made in writing to the City of Albion, Income Tax Division on or before the due date. Albion may extend the filing date of the return for up to six months or for the same period granted by a federal extension plus one month. To request more time to file your return, complete extension form AL-4267 and submit with payment of the estimated annual liability on or before the due date of the return. If no tax is owed, do not file an extension.

A valid extension does not extend the time for paying the tax due. Payment of the total estimated tax due must be made with the request for extension.

ESTIMATED TAX PAYMENTS

Every partnership subject to Albion city income tax must make partnership income tax estimated payments if the estimated tax is more than \$100. Estimated payments are due April 30, June 30, September 30 and January 31. For fiscal-year filers estimated payments are due on the last day of the 4th, 6th, 9th and 13th months after the beginning of the taxable year.

IF YOU NEED HELP

If you have any questions, call the City of Albion at (517)629-7865.

ALBION PARTNERSHIP
INCOME TAX RETURN

2008

Taxable period beginning: ending:

Please Type or Print	Name of Partnership		Federal ID #	
	Number and Street		Date Business Commenced	
	City or Town	State Zip Code	Number of Employees on December 31, 2008..... Number of Partners	
Type of Return - Check One: <input type="checkbox"/> Information Only <input type="checkbox"/> Payment on Behalf of All Partners				

Name, Social Security Number and Home Address of Each Partner	Check Column A or B or Fill in Column C	A Resident Full Year	B Non-Resident Full Year	C If Resident Part of Year Indicate Time Period
a) _____ S.S.# _____				
b) _____ S.S.# _____				
c) _____ S.S.# _____				
d) _____ S.S.# _____				
e) _____ S.S.# _____				

Column 1 TOTAL INCOME (Sch E Col 7) (See notes 1 and 2 below)	Column 2 OTHER DEDUCTIONS (Explain in Statement)	Column 3 EXEMPTION ALLOWANCE (See note 1 below and instructions)	Column 4 TAXABLE INCOME (Col 1 Less Col 2 and 3)	Column 5(a) RESIDENT /CORP TOTAL TAX (Multiply Col 4 by .01)	Column 5(b) NONRESIDENT TOTAL TAX (Multiply Col 4 by .005)	Column 6 CREDITS (See instructions)
1. a) \$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
2. b) _____	_____	_____	_____	_____	_____	_____
3. c) _____	_____	_____	_____	_____	_____	_____
4. d) _____	_____	_____	_____	_____	_____	_____
5. e) _____	_____	_____	_____	_____	_____	_____
6. Totals						

7. Total Tax - Column 5(a) plus column 5(b)-----\$

PAYMENTS AND CREDITS		Do Not Write in Space Below	
8. a. Tax paid with tentative return-----	\$ _____	FILE	ITEMS
b. Payments and credits on 2008 Declaration of Estimated Albion Tax-----	\$ _____	Code	
c. Other Credits - explain in attached statement-----	\$ _____		
9. Total - add lines 8a, b and c. (This must agree with the total of Col 6 above)-----	\$ _____		
TAX DUE OR REFUND			
10. If your Tax (line 7) is larger than your Payments (line 9) enter BALANCE DUE -----	\$ _____		
Include interest _____ and Penalty _____ if applicable			
MAKE CHECK PAYABLE TO "CITY OF ALBION"		Auditor	
11. If your Payments (line 9) are larger than your Tax (line 7) enter Overpayment -----	\$ _____	Approval	
12. Amount of line 11 to be CREDITED FORWARD to 2009 Estimated Tax-----	\$ _____		
13. REFUND -----	\$ _____		

Electronic Refund Check box for direct deposit of refund

Enter routing #	_____	Account Type: Checking	<input type="checkbox"/>
Enter account #	_____	Savings	<input type="checkbox"/>

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 and 6. A partner who is claiming an exemption as a member of another partnership is NOT to claim an exemption on this return in column 3.

Note 2- The partnership may pay tax for partners only if it pays for ALL partners subject to the tax. If the partnership chooses to use this return as an information return, complete the required schedules, and fill in column 1 above; it will not be necessary to fill columns 2 through 6 since a computation of the tax need not be made.

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, his/her declaration is based on all information of which he/she has any knowledge. **SIGN BELOW ON APPROPRIATE LINE**

(Signature of partner or member) _____ (Date) _____

(Signature of preparer other than partner or member) _____ (Telephone #) _____ (Date) _____

PARTNERSHIP NAME:

TAX ID#

SCHEDULE B - NONBUSINESS INCOME OR LOSS - INTEREST, DIVIDENDS, SALE OR EXCHANGE OF PROPERTY, RENTS, ROYALTIES, ETC.

	DISTRIBUTION OF COLUMN 1			DISTRIBUTION OF COLUMN 3	
	Column 2 Column 1 PORTION OF Col. APPLICABLE TO RESIDENT PARTNERS	Column 3 Col. 1 PORTION OF APPLICABLE TO NONRESIDENT PARTNERS	Column 4 EXCLUDABLE PORTION OF Col. 3 - NOT TAXABLE TO NONRESIDENT PARTNERS	Column 5 PORTION OF Col. 3 TAXABLE TO NONRESIDENT PARTNERS	
INTEREST AND DIVIDENDS:					
1. Total interest and dividends from Schedule C, line 25-----	\$				
2. Less interest from obligations of U.S. government units-----					
3. Net interest and dividend income-----	\$	\$	\$		
SALE OR EXCHANGE OF PROPERTY:					
4. Total gain (or loss) - total of lines 27, 28, 29 and 30 from Schedule C-----					
5. Gain (or loss) attributable to the period after January 1, 1972-----					\$
RENTS AND ROYALTY TIES:					
6. Net income (or loss) from rents and royalties from Schedule C, line 31-----					
INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS, ECT.					
7. Income (or loss) from other partnerships and other income from Schedule C, line 26-----					
8. Less exempt income-----					
9. Net income (or loss) from other partnerships and other income-----					
10. TOTALS (LINES 3, 5, 6 AND 9)-----					

NOTE: Only the total of Columns 2 and 5 should be distributed in Schedule E below, in Col 6a and 6b.

SCHEDULE E

SUMMARY OF SCHEDULES B AND C

	COL. 1. INCOME FROM BUSINESS OPERATIONS (FROM SCH. C, LINE 24)	COL. 2 PAYMENT TO PARTNERS; SALARIES AND INTEREST (FROM SCH. C, LINE 14)	COL. 3 INCOME SUBJECT TO ALLOCATION (ADD COLS. 1 AND 2)	COL. 4 ALLOCATION % FROM SCH. D, APPLY TO NONRESIDENTS (ENTER 100% FOR RESIDENTS)	COL. 5 ALLOCATED INCOME (COL 3 X % IN COL. 4)	COL. 6a NONBUSINESS INCOME TAXABLE TO RESIDENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL. 2, SCH B)	COL. 6b NONBUSINESS INCOME TAXABLE TO NONRESIDENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL 5, SCH B)	COL. 7 TOTAL INCOME (ADD COLS 5, 6a & 6b FOR EACH PARTNER - ENTER HERE AND ON PG 1, COL 1)
a) \$	\$			%	\$	\$	\$	\$
b)								
c)								
d)								
e)								
Totals								

SCHEDULE C – INCOME FROM PARTNERSHIP - 2008

A COPY OF YOUR U.S. PARTNERSHIP RETURN MUST BE ATTACHED, THIS SCHEDULE IS OPTIONAL.

For the Year Ending _____

A. Name as shown on page 1 of Form AL-1065 _____

B. Principal Business Activity _____

C. Business Location _____
(Number and street or rural route) (City or Post Office) (State) (Zip Code)

D. Telephone _____ Name of Person in Charge of Records _____

ORDINARY INCOME FROM BUSINESS

1.	Gross receipts after deducting allowances, rebates and returns-----	1.	\$
2.	Inventory at beginning of year (if different than last year's closing inventory, attach explanation)--	2.	\$
3.	Cost of merchandise purchased _____, less any items withdrawn from business for personal use _____	3.	
4.	Cost of labor (do NOT include amounts paid to partners) -----	4.	
5.	Material and supplies -----	5.	
6.	Other costs (explain in attached statement) -----	6.	
7.	Total of lines 2 through 6 -----	7.	
8.	Inventory at end of year -----	8.	
9.	Cost of goods sold (line 7 less line 8) -----	9.	
10.	Gross profit (subtract line 9 from line 1) -----	10.	
11.	Miscellaneous income (do not include any items included on lines 25 through 31) -----	11.	
12.	Total income (add lines 10 and 11) -----	12.	

OTHER BUSINESS DEDUCTIONS

13.	Salaries and wages NOT included on line 4 (exclude any paid to partners) -----	13.	\$
14.	Payments to partners - salaries and interest- enter here and on Sch. E, Col 2 -----	14.	
15.	Rent on business property -----	15.	
16.	Losses of business property (attach statement listing items and location) -----	16.	
17.	Depreciation -----	17.	
18.	Taxes -----	18.	
19.	Other business expenses (attach statement) -----	19.	
20.	Total of lines 13 through 19 -----	20.	
21.	Ordinary income from business - line 12 less line 20 -----	21.	
22.	City of Albion and Michigan income tax if included in line 20 above -----	22.	
23.	Interest and other costs included in line 20 which were incurred in connection with the production of tax exempt income or partner's personal expenses which were charged to the business -----	23.	
24.	Total adjusted ordinary income from business for the year (add lines 21 through 23). Enter here and on Sch. E, Col. 1 -----	24.	

OTHER PARTNERSHIP INCOME OR LOSS

(taxable or nontaxable depending on residency of partners)

25.	Dividends \$ _____, Interest \$ _____ (enter total of dividends and interest) -----	25.	
26.	Income (or loss) from other partnerships and other income -----	26.	
27.	Net gain (or loss) from sale or exchange of property other than capital assets (See Note) -----	27.	
28.	Net short term gain (or loss) from sale or exchange of capital assets (See Note) -----	28.	
29.	Net long term gain (or loss) from sale or exchange of capital assets (See Note) -----	29.	
30.	Net gain (or loss) from sale or exchange of property under Section 1231 (See Note) -----	30.	
31.	Rents \$ _____, Royalties \$ _____ (enter total of rents and royalties) -----	31.	
32.	Total partnership income to account for (add lines 24 through 31) -----	32.	

*NOTE: The amounts on lines 27, 28, 29 and 30 should agree with the amounts reported on Schedule D of your federal partnership form 1065.

**SCHEDULE B AND E ARE TO BE USED TO COMPUTE THE
TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 32 ABOVE**

PARTNERSHIP NAME:

TAX ID:

SCHEDULE D – BUSINESS ALLOCATION FORMULA

Property Factor

- 1 Average net book value of real and tangible personal property-----
- a. Gross annual rent paid for real property, multiplied by 8-----
- b. TOTAL. (add lines 1 and 1a) Divide Column B by Column A for percentage--

Payroll Factor

- 2. Total wages, salaries, commissions and other compensation of all employees (exclude partners). Divide Column B by Column A for percentage-----

Sales Factor

- 3. Gross receipts from sales made or services rendered. Divide Column B by Column A for percentage-----

- 4. Total percentage - 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 percentages (Divide line 4 by 3) - enter here and on Sch. E., Col 4 (see note below)-----

Located Everywhere A	Located in Albion B	Percentage B/A
\$	\$	
		%
		%
		%
		%
		%

NOTE: In determining the average percentage (line 5), a factor shall be excluded from the computation only when the factor does not apply. In such cases, the sum of the percentages on line 4 shall be divided by the number of factors actually used.

If the City of Albion authorized you to use a special formula, attach a copy of the approval letter and complete these lines:

- a. Numerator _____ C. Percentage (a/b) enter here _____ % and on Sch. E., Col. 4.
- b. Denominator _____

CITY OF ALBION ESTIMATED PARTNERSHIP INCOME TAX VOUCHER		2009 AL-1065ES JANUARY (FOURTH) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Partnership Name			
Street Address			
City	State	Zip Code	
		WRITE PAYMENT AMOUNT HERE	TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900		Make check payable to the City of Albion	

CITY OF ALBION ESTIMATED PARTNERSHIP INCOME TAX VOUCHER		2009 AL-1065ES SEPTEMBER (THIRD) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Partnership Name			
Street Address			
City	State	Zip Code	
		WRITE PAYMENT AMOUNT HERE	TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900		Make check payable to the City of Albion	

CITY OF ALBION ESTIMATED PARTNERSHIP INCOME TAX VOUCHER		2009 AL-1065ES JUNE (SECOND) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Partnership Name			
Street Address			
City	State	Zip Code	
		WRITE PAYMENT AMOUNT HERE	TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900		Make check payable to the City of Albion	

CITY OF ALBION ESTIMATED PARTNERSHIP INCOME TAX VOUCHER		2009 AL-1065ES APRIL (FIRST) INSTALLMENT	Due Date
<i>Issued under authority of P.A. 284 of 1964. Filing is mandatory</i>		Your Federal Employer Identification Number (FEIN)	
Partnership Name			
Street Address			
City	State	Zip Code	
		WRITE PAYMENT AMOUNT HERE	TOTAL Payment \$
Mail to: City of Albion Income Tax Division 112 West Cass Street Albion, MI 49224-0900		Make check payable to the City of Albion	

Every partnership subject to Albion city income tax must make income tax estimated payments if the estimated tax is more than \$100. Estimate payments are due April 30, June 30, September 30 and January 31. For fiscal year filers, estimate payments are due on the last day of the 4th, 6th, 9th and 13th months after the beginning of the taxable year.

Return your AL-1065ES voucher with a check or money order payable to "City of Albion". Do not staple your check to the voucher. Write your federal employer identification number and the words "2009 Albion Partnership tax" on your check. If you have questions, please call the City of Albion at (517) 629-7865.

MAIL CHECK AND VOUCHER TO:

City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

Every partnership subject to Albion city income tax must make income tax estimated payments if the estimated tax is more than \$100. Estimate payments are due April 30, June 30, September 30 and January 31. For fiscal year filers, estimate payments are due on the last day of the 4th, 6th, 9th and 13th months after the beginning of the taxable year.

Return your AL-1065ES voucher with a check or money order payable to "City of Albion". Do not staple your check to the voucher. Write your federal employer identification number and the words "2009 Albion Partnership tax" on your check. If you have questions, please call the City of Albion at (517) 629-7865.

MAIL CHECK AND VOUCHER TO:

City of Albion
Income Tax Division
112 W. Cass St.
Albion, MI 49224

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Income Tax Division
112 W. Cass St.
Albion, MI 49224

City of Albion

Tax Year _____

Application for Extension of Time to File

AL-4267

An extension of time to file is not an extension of time to pay. DO NOT file this form if you will show a refund on your return.

PART 1: IDENTIFICATION. Please print or type. (See instructions on back).

<p>1. Check ONLY ONE box. File a separate request for each tax.</p> <p><input type="checkbox"/> Individual Tax Return <input type="checkbox"/> Corporate Tax Return</p> <p><input type="checkbox"/> Fiduciary Return <input type="checkbox"/> Partnership Tax Ret.</p>	<p>2. Federal Employer ID No or TR No, if unknown complete line 3</p> <hr/> <p>3. Enter your Social Security No. If filing jointly, spouses #</p>
<p>4. Name</p> <p>Address</p> <p>City State Zip</p>	<p>5. Taxpayer's name and address if different from item 4</p>

PART 2: COMPUTATION AND PAYMENT OF TAX DUE

- | | |
|--|-----------|
| 6. Total annual tax liability for the year..... | 6. _____ |
| 7. Payments made to date (include estimated tax payments, amounts carried forward and if an individual taxpayer, include withholding.....) | 7. _____ |
| 8. Credits (if any) | 8. _____ |
| 9. Add lines 7 and 8..... | 9. _____ |
| 10. Estimated balance due. Subtract line 9 from line 6..... | 10. _____ |
| 11. Amount paid with this request..... | 11. _____ |

Make your check or money order payable to the "City of Albion."

PART 3: EXTENSION REQUEST

12. Tax year ends on:		Extension date ends on:	
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13. Check this box if you attached a copy of your federal extension.

14. Reason for extension:

15. If an extension for this tax year was filed previously, attach a copy of the approved extension and check box

- Make your check or money order payable to "City of Albion"
- Write the type of tax and FEIN or Social Security number on the payment.
- Mail to: City of Albion, Income Tax Department, 112 W. Cass St, Albion, Mi 49224

I declare under penalty of perjury that the information in this application and attachments is true and complete to the best of my knowledge.		I declare under penalty of perjury that this application is based on all information of which I have any knowledge.	
I authorize Albion to discuss my application and attachments with my preparer <input type="checkbox"/>	Do not discuss with my preparer <input type="checkbox"/>	Preparer Signature, Address, Phone and ID No.	
Filer's Signature _____ Date _____			
Spouse's Signature _____ Date _____			

Instructions for Filing Your City of Albion Application for Extension (AL-4267)

This information is issued under P.A. 284 of 1964.

An extension of time to file the federal return automatically extends the due date of the city return the same length of time. **An extension of time to file is not an extension of time to pay.** If at the time the extension is filed, you determine additional city income tax is due, pay the amount due on this form or on a copy of the federal extension. If no tax is due, it is not necessary to send an extension form to the city of Albion by April 30th (the copy of the federal extension attached to your return will be sufficient). Attach a copy of all federal and city extensions to the AL-1040, AL-1041, AL-1065 or AL-1120 when it is filed.

PART 1: Identification

Lines not listed are explained on the form.

Line 1. File a separate application for each tax type. Check the box next to the tax this application is for.

Lines 2 and 3. Corporation, partnership and fiduciary filers must enter their federal employer identification number (FEIN) on line 2. Individual income tax filers must enter their Social Security number on line 3.

Line 4. Print or type your mailing address.

Line 5. Enter taxpayer's name and address only if it is different from the mailing address listed on line 4.

PART 2: Computation and Payment of Tax Due

You must estimate your tax liability for the year and pay any unpaid portion of the estimated tax due with your application for extension. The application and payment must be postmarked on or before the original due date of your return.

If you underestimate your tax due and do not pay enough with your application for extension, you must pay interest on the unpaid amount. Compute interest from the due date of the annual return. The interest rate is 1 percent above the prime rate and is adjusted on January 1 and July 1. Interest is charged from April 30th (or the due date of the return) to the date you pay the rest of the tax.

Penalty of 1 percent per month to a maximum of 25 percent of the unpaid tax for failure to pay may also be applied.

Line 7. Payments made to date include quarterly payments, a credit forward from the previous tax year and any other payments previously made for this tax year. Individual income tax filers should include any city withholding.

PART 3: Extension Request

Line 13. If the extension will extend the filing period of the city return beyond the federal extension, attach a copy of the approved federal extension.

Line 15. Check the box if Albion has already granted you an extension for this tax year. If you need more time, submit a new application with a copy of the original application before the original extension expires.

Use this form only to request an extension of time to file an Albion tax return.
Follow the payment and mailing instruction on the front of the form.