

10-21-25 final draft

2025 City of Detroit Income Tax Partnership Return

Check if this is an amended return.
See instructions.

Issued under authority of Public Act 284 of 1964, as amended.

Return is due April 15 or on or before the 15th day of the fourth month after the close of the tax year.

1. Return is for the city of DETROIT	City Code (see instructions) 170
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2. Return is for calendar year 2025 or for tax year beginning:

and ending:

3. Partnership Name (print or type)		4. Federal Employer Identification Number (FEIN)		
5. Mailing Address (see instructions)		City	State	ZIP/Postal Code
6. Date Business Commenced		7. Number of employees on December 31, 2025		8. Number of Partners

9. Type of Return (check one): ☐ Information only ☐ Payment on behalf of all Partners

PARTNER INFORMATION — If more than five partners, see instructions.

10.	A	B	C	D	E
	NAME	SOCIAL SECURITY NUMBER	CHECK (X) IF RESIDENT FULL YEAR	CHECK (X) IF NON-RESIDENT FULL YEAR	IF RESIDENT PART OF YEAR, INDICATE TIME PERIOD
	HOME ADDRESS, CITY, STATE, ZIP CODE				
(a)					
(b)					
(c)					
(d)					
(e)					

PARTNER INCOME AND DEDUCTIONS

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 amount entered below in columns 1, 2, and 6. A partner who is claiming an exemption on a partnership or personal return cannot claim the same exemption on 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. If the partnership elects to use this return as an information return, complete pages 3, 4, and 5, and fill in column 1 below; it will not be necessary to fill in column 2 through 6 since a computation of the tax need not be made.

11a.	COLUMN 1	COLUMN 2	COLUMN 3
PARTNER FROM LINE 10	TOTAL INCOME (From Schedule E; see instr.)	OTHER DEDUCTIONS	EXEMPTIONS
(a)	00	00	00
(b)	00	00	00
(c)	00	00	00
(d)	00	00	00
(e)	00	00	00

PARTNER INCOME AND DEDUCTIONS — CONTINUED

11b.	COLUMN 4	COLUMN 5A	COLUMN 5B	COLUMN 6
PARTNER FROM LINE 10	TAXABLE INCOME (Subtract Col. 2 and 3 from Col. 1)	RESIDENT TAX (Multiply Column 4 by 2.4%)	NONRESIDENT TAX (Multiply Column 4 by 1.2%)	CREDITS (See instructions)
(a)	00	00	00	00
(b)	00	00	00	00
(c)	00	00	00	00
(d)	00	00	00	00
(e)	00	00	00	00

12. Total Tax. Add the total of all amounts listed in Column 5A and Column 5B 12. 00

PAYMENTS AND CREDITS

13. Tax paid with request for extension from Form 5460..... 13. 00

14. Payments and credits on 2025 City of Detroit Partnership Income Tax Quarterly Estimated Payment Voucher 14. 00

15. Other credits. (Attach an explanation.)..... 15. 00

16. Total payments and credits. Add lines 13, 14, and 15. (This total must agree with the total of line 11b, column 6.)..... 16. 00

TAX DUE OR REFUND

17. **Tax Due.** Subtract line 16 from line 12. If line 12 is less than line 16, leave blank and continue to line 18 17. 00

18. Overpayment. Subtract line 12 from line 16 18. 00

19. Credit Forward. Amount on line 18 to be credited forward and used as an estimated payment for the next tax year 19. 00

20. **Refund.** Subtract line 19 from line 18 20. 00

Taxpayer Certification. I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer Certification. I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
☐ By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.		Preparer's PTIN, FEIN or SSN	
Authorized Signature for Tax Matters		Preparer's Business Name (print or type)	
Authorized Signer's Name (print or type)		Preparer's Business Address and Telephone Number (print or type)	
Title		Telephone Number	

ALL RETURNS, mail to: Michigan Department of Treasury, City Tax Administration, PO Box 30813, Lansing MI 48909.

WITH PAYMENT. Pay amount on line 17. Make check payable to "State of Michigan - Detroit." Print taxpayer FEIN, the tax year, and "Form 5458" on the front of the check. Do not staple the check to the return.

A. Partnership Name (print or type)

B. Reported for the Year Ending (MM-DD-YYYY)

C. Principal Business Activity

D. Business Location (Street Address)

City

Stat

ZIP/Postal Code

Country Code

E. Telephone Number

F. Name of Person in Charge of Records

1. Gross receipts
2. Allowances, rebates and returns
3. Subtract line 2 from line 1
4. Inventory at beginning of year. (If different from the prior year's closing inventory, include explanation).....
5. Merchandise purchased
6. Items withdrawn from business for personal use
7. Subtract line 6 from line 5.....
8. Cost of labor (do not include amounts paid to partners).....
9. Materials and supplies.....
10. Other costs (include summary).....
11. Add lines 4, and lines 7 through 10
12. Inventory at end of year.....
13. Cost of goods sold. Subtract line 12 from line 11
14. Gross profit. Subtract line 13 from line 3
15. Miscellaneous income (do not include any item included on lines 29 through 39).....
16. Total income. Add line 14 and line 15.....

17. Salaries and wages not included on line 8. (Exclude any payments to partners)
18. Payments to partners — salaries and interest — enter here and on Schedule E, column 4
19. Rent on business property.....
20. Losses on business property (include statement listing items and location).....
21. Depreciation
22. Taxes
23. Other business expenses (include statement)
24. Add line 17 through line 23.....
25. Ordinary income from business. Subtract line 24 from line 16.....
26. City of Detroit and Michigan income tax if included in line 22 above.....
27. Interest and other costs included in line 24 which were incurred in connection with the production of tax exempt income or partners personal expenses which were charged to the business
28. Total adjusted ordinary income from business for the year. Add lines 25, 26 and 27. Enter here and on Schedule E, column 1.....

NOTE: Amounts on lines 33 through 36 should agree with amount reported on federal partnership form 1065, Schedule D.

29.	Dividends.....
30.	Interest.....
31.	Add line 29 and line 30.....
32.	Income (or loss) from other partnership(s) and other income
33.	Net gain (or loss) from sale or exchange of property other than capital assets
34.	Net short-term gain (loss).....
35.	Net long-term gain (loss).....
36.	Net gain (or loss) from sale or exchange of property under Section 1231
37.	Rent.....
38.	Royalties.....
39.	Add line 37 and line 38.....
40.	Total partnership income to account for in this return. Add line 28, lines 31 through 36, and line 39.....

Continue on Page 4

INTEREST AND DIVIDENDS

- | | COLUMN 1 | |
|-----|----------|----|
| 1. | | 00 |
| 2. | | 00 |
| 3. | | 00 |
| 4. | | 00 |
| 5. | | 00 |
| 6. | | 00 |
| 7. | | 00 |
| 8. | | 00 |
| 9. | | 00 |
| 10. | | 00 |

4. Total gain (or loss) from Schedule C, total of line 33, 34, 35 and 36

5. Gain (or loss) attributable to the period after July 1, 1962

6. Net income (or loss) from rents and royalties from Schedule C, line 39

7.	Income (or loss) from other partnerships and other income from Schedule C, line 32.....	
8.	Exempt income.....	
9.	Net income (or loss) from other partnerships and other income. Subtract line 8 from line 7.....	
10.	Total. Add lines 3, 5, 6 and 9.....	

	DISTRIBUTION OF COLUMN 1				DISTRIBUTION OF COLUMN 3			
	COLUMN 2 PORTION OF COLUMN 1 APPLICABLE TO RESIDENT PARTNERS		COLUMN 3 PORTION OF COLUMN 1 APPLICABLE TO NONRESIDENT PARTNERS		COLUMN 4 EXCLUDABLE PORTION OF COLUMN 3 — NOT TAXABLE TO NONRESIDENT PARTNERS		COLUMN 5 PORTION OF COLUMN 3 TAXABLE TO NONRESIDENT PARTNERS	
11. Distribution of line 3.....		00		00		00		00
12. Distribution of line 5.....		00		00		00		00
13. Distribution of line 6.....		00		00		00		00
14. Distribution of line 9.....		00		00		00		00
15. Add lines 11, 12, 13 and 14..		00		00		00		00

PARTNER	COLUMN 1		COLUMN 2		COLUMN 3		COLUMN 4	
	INCOME FROM BUSINESS OPERATIONS FROM SCHEDULE C, LINE 28		APPORTIONMENT % FROM SCHEDULE D, LINE 3e, FOR NONRESIDENTS (Enter 100% for residents)		ALLOCATED INCOME (Multiply Column 1 by percent in column 2)		PAYMENT TO PARTNERS — SALARIES AND INTEREST (From schedule C, line 18)	
(a)		00		%		00		00
(b)		00		%		00		00
(c)		00		%		00		00
(d)		00		%		00		00
(e)		00		%		00		00
Totals		00		%		00		00

PARTNER	COLUMN 5 PORTION OF COLUMN 4 EARNED IN THE CITY (See calculation at the bottom of page 5)		COLUMN 6A NONBUSINESS INCOME TAXABLE TO RESIDENT PARTNERS (Equal to Schedule B, column 2, line 15)		COLUMN 6B NONBUSINESS INCOME TAXABLE TO NONRESIDENT PARTNERS (Equal to Schedule B, column 5, line 15)		COLUMN 7 TOTAL INCOME (Add columns 3, 5, 6A, 6B)	
		00		00		00		00
(a)		00		00		00		00
(b)		00		00		00		00
(c)		00		00		00		00
(d)		00		00		00		00
(e)		00		00		00		00
Totals		00		00		00		00

In the case of a taxpayer authorized by the Finance Director to use one of the special formula, attach complete computations and furnish the following:

a. Copy of approval letter

b. Percentage used. Enter here and on Schedule D, line 3e

SCHEDULE D — INCOME APPORTIONMENT

1. For locations in city

- | | | | |
|---|-----|--|----|
| a. Average net book value of real and tangible personal property located in city | 1a. | | 00 |
| b. Gross annual rent paid for real property located in city multiplied by 8 | 1b. | | 00 |
| c. Add line 1a and line 1b | 1c. | | 00 |
| d. Total wages, salaries, commissions and other compensation of all employees located in city | 1d. | | 00 |
| e. Gross receipts from sales made or services rendered in city | 1e. | | 00 |

2. For locations everywhere

- | | | | |
|--|-----|--|----|
| a. Average net book value of real and tangible personal property located everywhere | 2a. | | 00 |
| b. Gross annual rent paid for real property located everywhere multiplied by 8 | 2b. | | 00 |
| c. Add line 2a and line 2b | 2c. | | 00 |
| d. Total wages, salaries, commissions and other compensation of all employees located everywhere | 2d. | | 00 |
| e. Gross receipts from sales made or services rendered everywhere | 2e. | | 00 |

3. Apportionment. If there are no locations outside the city in line 2, see instructions for completing line 3.

- | | | | |
|---|-----|--|---|
| a. Real and tangible personal property. Divide line 1c by line 2c | 3a. | | % |
| b. Wages, salaries, commissions and other compensation. Divide line 1d by line 2d | 3b. | | % |
| c. Gross receipts from sales. Divide line 1e by line 2e | 3c. | | % |
| d. Add line 3a, line 3b, and line 3c | 3d. | | % |
| e. Average apportionment. Divide line 3d by 3. (See instructions) | 3e. | | % |

INSTRUCTIONS FOR INCOME APPORTIONMENT FORMULA — SCHEDULE D

The income apportionment percentage is to be applied by NONRESIDENT partners to their distributive share of business income if business activity of the partnership is conducted both within and without the City of Detroit. In order to use the separate accounting method, permission must be requested in writing from the administrator not more than 90 days after the beginning of the taxpayer's year.

Line 1a, 2a, 3a: In line 1a, enter the average net book value of the real and tangible personal property owned and located in the City of Detroit. In line 2a, enter the average net book value of all real and tangible personal property owned by the business, regardless of location.

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 by two. If this method will not properly reflect the average net book value of tangible property owned during the year, any other method that will accurately reflects it will be permitted.

Line 1b, 2b, 3b: In line 1b, enter the gross annual rent multiplied by 8 for rented real property located in the City of Detroit. In line 2b, enter the gross annual rent multiplied by 8 for all rented real property regardless of location.

Gross annual rent should include money and other consideration given for the use or possession of real property rented or leased, including public warehouse storage charges.

Line 1d, 2d, 3d: In line 1d, enter the amount of compensation paid to employees for work done or for services performed within the City of Detroit during the year. In line 2d, enter the total compensation paid to all employees during the year.

Line 1e, 2e, 3e: In line 1e, enter the amount of gross receipts from sales made or services rendered in the City of Detroit during the year. In line 2e, enter the total gross receipts from all sales made or services rendered during the year. Rental income is considered services rendered and is included in gross receipts.

Instructions for the computation of salaries, interest or guaranteed payments to be included in Schedule E, Column 5.

This schedule is to be filled in by nonresident partners who performed part of their services in Detroit.

USE A SEPARATE SCHEDULE FOR EACH PARTNER

- | | | | |
|--|----|--|----|
| 1. Actual number of days worked on job — everywhere | 1. | | |
| 2. Actual number of days worked on job in Detroit | 2. | | |
| 3. Percentage of days worked in Detroit. Divide line 2 by line 1 | 3. | | % |
| 4. Total salaries, interest and guaranteed payments | 4. | | 00 |
| 5. Salaries and interest earned in Detroit. Multiply line 4 by percentage on line 3. Carry to Schedule E, column 5. | 5. | | 00 |