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4	Michigan Department of Treasury - City Tax Administration 5459 (Rev. 10-25) 10-21-25 final draft		3 4											
5 6														
7	Issued under authority of Public Act 284 of 1964, as amended.													
9 10	A partnership is not qualified to claim the Renaissance Zone deduction if any city or state taxes a additional Renaissance Zone qualifications.	re delinquent. See instruction	8 9 10 11											
11 12	1. Partnership Name 2. Federal Employer Ide	entification Number (FEIN)												
13 14	3. Starting Date Qualified to Claim Zone Deduction this Tax Year (MM-DD-YYYY) 4. Ending Date Qualified to Claim Zone Deduction this Tax Year (MM-DD-YYYY)	eduction this Tax Year (MM-DD-YYYY)	13											
15			15											
16 17 18	To claim a Renaissance Zone deduction, a partnership must have real and/or personal property locactivity in, a city Renaissance Zone.	cated in, and conducting bus	12 13 14 15 16 iness 17 18											
19 20	RENAISSANCE ZONE APPORTIONMENT PERCENTAGE													
21 22	5. Property and wages for locations in city		20 21 22											
23	a. Average net book value of real and tangible personal property located in city. (See instructions)	5a.	00 23											
24 25	b. Gross annual rent paid for real property located in city multiplied by 8	5b.	21 00 23 24 00 25 26 00 27 28 00 29											
26 27	c. Add line 5a and line 5b	5c.	00 27											
28 29	d. Total wages, salaries and other compensation in city	5d.	00 29											
30 31	Property and wages for locations in the Renaissance Zone		30 31											
32	(If in the Renaissance Zone for less than a year, see instructions.)		32											
33 34 35	a. Average net book value of real and tangible personal property located in the Renaissance Zone	6a.	00 34 35 00 36											
36 37	b. Gross annual rent paid for real property located in the Renaissance Zone multiplied by 8	6b.	00 36 37											
38	c. Add line 6a and line 6b	6c.	00 38											
39 40	d. Total wages, salaries and other compensation in the Renaissance Zone	6d.	00 40											
41 42	7. Apportionment		41											
43 44 45	a. Avg. net book value of real and tangible personal property and annual rent. Divide line 6c by line 5c	7a.	% 43 44 45											
46	b. Annual wages, salaries, and other compensation. Divide line 6d by line 5d	7b.	% 46											
47 48	c. Add line 7a and line 7b	7c	% 47 48											
49 50	d. Renaissance Zone deduction percentage. Divide line 7c by 2	7d.	% 49 50											
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