

**final draft 11-24-20**

Check if this is an amended return.  
**See instructions.**

**2020 City of Detroit Income Tax Partnership Return**

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<br><b>DETROIT</b> | City Code (see instructions)<br><b>170</b> |
|--|--|

|   |   |
|---|---|
| 2. Return is for calendar year <b>2020</b> or for tax year beginning: <input type="text"/> MM-DD-YYYY | and ending: <input type="text"/> MM-DD-YYYY |
|---|---|

|                                     |  |
|-------------------------------------|--|
| 3. Partnership Name (print or type) | 4. Federal Employer Identification Number (FEIN) |
|-------------------------------------|--|

|                                       |      |       |                 |              |
|---------------------------------------|------|-------|-----------------|--------------|
| 5. Mailing Address (see instructions) | City | State | ZIP/Postal Code | Country Code |
|---------------------------------------|------|-------|-----------------|--------------|

|                            |  |                       |
|----------------------------|--|-----------------------|
| 6. Date Business Commenced | 7. Number of employees on December 31, <b>2020</b> | 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   |
|----------------------|---|------------------|------------|
|                      | TOTAL INCOME<br>(From Schedule E; see instr.) | OTHER DEDUCTIONS | EXEMPTIONS |
| PARTNER FROM LINE 10 |   |                  |            |
| (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. | <input type="text"/> | 00 |
| 14. Payments and credits on 2020 City of Detroit Partnership Income Tax Quarterly Estimated Payment Voucher .....            | 14. | <input type="text"/> | 00 |
| 15. Other credits. (Attach an explanation.).....   | 15. | <input type="text"/> | 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. | <input type="text"/> | 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. | <input type="text"/> | 00 |
| 18. Overpayment. Subtract line 12 from line 16 .....   | 18. | <input type="text"/> | 00 |
| 19. Credit Forward. Amount on line 18 to be credited forward and used as an estimated payment for the next tax year..... | 19. | <input type="text"/> | 00 |
| 20. Refund. Subtract line 19 from line 18 .....  | 20. | <input type="text"/> | 00 |

|   |                  |   |  |
|---|------------------|---|--|
| <b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge. |                  | <b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge. |  |
| <input type="checkbox"/> 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)  | Date             | 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.

SCHEDULE C — INCOME FROM PARTNERSHIP

Form with sections A-F: A. Partnership Name, B. Reported for the Year Ending, C. Principal Business Activity, D. Business Location, E. Telephone Number, F. Name of Person in Charge of Records.

ORDINARY INCOME FROM BUSINESS

Table with 16 rows for Ordinary Income from Business, including Gross receipts, Allowances, Inventory, and Total income.

OTHER BUSINESS DEDUCTIONS

Table with 11 rows for Other Business Deductions, including Salaries, Payments to partners, Taxes, and Total adjusted ordinary income.

OTHER PARTNERSHIP INCOME OR LOSS (Taxable or nontaxable depending on residency or partners)

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

Table with 11 rows for Other Partnership Income or Loss, including Dividends, Interest, Net gain, and Total partnership income.

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

INTEREST AND DIVIDENDS

Table with 2 columns: Description and Amount. Rows include: 1. Total interest and dividends from Schedule C, line 31; 2. Interest from obligations of U.S. governmental units; 3. Net interest and dividend income.

SALE OR EXCHANGE OF PROPERTY

Table with 2 columns: Description and Amount. Rows include: 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.

RENTS AND ROYALTIES:

Table with 2 columns: Description and Amount. Row includes: 6. Net income (or loss) from rents and royalties from Schedule C, line 39.

INCOME FROM OTHER PARTNERSHIPS, ESTATES, TRUSTS, ETC.

Table with 2 columns: Description and Amount. Rows include: 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; 10. Total.

DISTRIBUTION OF COLUMN 1 and DISTRIBUTION OF COLUMN 3. Table with 4 columns: 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). Rows include: 11. Distribution of line 3; 12. Distribution of line 5; 13. Distribution of line 6; 14. Distribution of line 9; 15. Add lines 11, 12, 13 and 14.

SCHEDULE E - SUMMARY OF SCHEDULES B AND C

Table with 4 columns: COLUMN 1 (INCOME FROM BUSINESS OPERATIONS FROM SCHEDULE C, LINE 28), COLUMN 2 (APPORTIONMENT % FROM SCHEDULE D, LINE 3e, FOR NONRESIDENTS), COLUMN 3 (ALLOCATED INCOME), COLUMN 4 (PAYMENT TO PARTNERS -- SALARIES AND INTEREST). Rows include: (a) through (e) and Totals.

Table with 4 columns: COLUMN 5 (PORTION OF COLUMN 4 EARNED IN THE CITY), COLUMN 6A (NONBUSINESS INCOME TAXABLE TO RESIDENT PARTNERS), COLUMN 6B (NONBUSINESS INCOME TAXABLE TO NONRESIDENT PARTNERS), COLUMN 7 (TOTAL INCOME). Rows include: (a) through (e) and Totals.

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.  | <b>Average apportionment.</b> 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 reflect 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 |