

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 DETROIT	City Code (see instructions) 170
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2. Return is for calendar year **2020** or for tax year beginning:

MM-DD-YYYY	and ending:	MM-DD-YYYY
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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, 2020	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. PARTNER FROM LINE 10	COLUMN 4 TAXABLE INCOME (Subtract Col. 2 and 3 from Col. 1)	COLUMN 5A RESIDENT TAX (Multiply Column 4 by 2.4%)	COLUMN 5B NONRESIDENT TAX (Multiply Column 4 by 1.2%)	COLUMN 6 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 2020 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.	
<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 B —NONBUSINESS INCOME OR LOSS: INTEREST, DIVIDENDS, SALE OR EXCHANGE OF PROPERTY, RENTS, ROYALTIES, ETC.

INTEREST AND DIVIDENDS

- 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. Subtract line 2 from line 1

Table with 2 columns: Description, Amount. Includes rows for interest and dividends (lines 1-3) and sale or exchange of property (lines 4-5).

SALE OR EXCHANGE OF PROPERTY

- 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:

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

INCOME FROM OTHER PARTNERSHIPS, ESTATES, TRUSTS, ETC.

- 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 and DISTRIBUTION OF COLUMN 3. Table with 4 columns: Column 2 (Resident Partners), Column 3 (Nonresident Partners), Column 4 (Excludable Portion), Column 5 (Taxable to Nonresident Partners). Rows 11-15.

SCHEDULE E - SUMMARY OF SCHEDULES B AND C

Table with 5 columns: Partner, Column 1 (Business Operations), Column 2 (Apportionment %), Column 3 (Allocated Income), Column 4 (Payment to Partners). Rows (a)-(e) and Totals.

Table with 5 columns: Partner, Column 5 (City Income), Column 6A (Resident Taxable Income), Column 6B (Nonresident Taxable Income), Column 7 (Total Income). Rows (a)-(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.	<input type="text"/>	00
	b. Gross annual rent paid for real property located in city multiplied by 8	1b.	<input type="text"/>	00
	c. Add line 1a and line 1b	1c.	<input type="text"/>	00
	d. Total wages, salaries, commissions and other compensation of all employees located in city	1d.	<input type="text"/>	00
	e. Gross receipts from sales made or services rendered in city	1e.	<input type="text"/>	00
2.	For locations everywhere			
	a. Average net book value of real and tangible personal property located everywhere	2a.	<input type="text"/>	00
	b. Gross annual rent paid for real property located everywhere multiplied by 8	2b.	<input type="text"/>	00
	c. Add line 2a and line 2b	2c.	<input type="text"/>	00
	d. Total wages, salaries, commissions and other compensation of all employees located everywhere	2d.	<input type="text"/>	00
	e. Gross receipts from sales made or services rendered everywhere	2e.	<input type="text"/>	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.	<input type="text"/>	%
	b. Wages, salaries, commissions and other compensation. Divide line 1d by line 2d	3b.	<input type="text"/>	%
	c. Gross receipts from sales. Divide line 1e by line 2e	3c.	<input type="text"/>	%
	d. Add line 3a, line 3b, and line 3c	3d.	<input type="text"/>	%
	e. Average apportionment. Divide line 3d by 3. (See instructions)	3e.	<input type="text"/>	%

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			
	2. Actual number of days worked on job in Detroit	2.	<input type="text"/>	
	3. Percentage of days worked in Detroit. Divide line 2 by line 1	3.	<input type="text"/>	%
	4. Total salaries, interest and guaranteed payments	4.	<input type="text"/>	00
	5. Salaries and interest earned in Detroit. Multiply line 4 by percentage on line 3. Carry to Schedule E, column 5	5.	<input type="text"/>	00