

CITY OF DETROIT INCOME TAX PARTNERSHIP RETURN 2013



FOR THE CALENDAR YEAR 2013 or other taxable year beginning \_\_\_\_\_, 2012, ending \_\_\_\_\_, 20 \_\_\_\_\_

Name of Partnership, Date Business Commenced, Number of Employees on December 31, 2013, Number of Partners, Type of Return, Federal employer identification number

Table with 5 columns: NAME, SOCIAL SECURITY NUMBER AND HOME ADDRESS OF EACH PARTNER; CHECK COL. A OR B OR FILL IN COL. C; A RESIDENT FULL YEAR; B NON-RESIDENT FULL YEAR; C IF RESIDENT PART OF YEAR INDICATE TIME PERIOD

Table with 7 columns: COL. 1 Total Income; COL. 2 Other Deductions; COL. 3 Exemptions; COL. 4 Taxable Income; COL. 5a Resident Tax; COL. 5b Nonresident Tax; COL. 6 Credits

7. Total Tax; PAYMENTS AND CREDITS; TAX DUE OR REFUND; PAY IN FULL WITH THIS RETURN TO: "TREASURER, CITY OF DETROIT"

NOTE 1 - A partner who has other income in addition to the partnership income must file an individual return... NOTE 2 - The partnership may pay tax for partners only if it pays for ALL partners subject to the tax.

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.

SIGNATURE (Signature of partner or member), (Title), (Signature of preparer other than partner or member), (Address), (Date)

# INCOME FROM PARTNERSHIP — SCHEDULE C



For the Year Ending \_\_\_\_\_, 20\_\_\_\_\_

- A. Name as shown on page 1 of Form D-1065 .....
- B. Principal Business Activity .....
- C. Business Location .....  
(Number and Street or rural route) (City or post office) (State) (Postal Zip Code)
- D. Telephone No. .... E. Name of person in charge of records .....

## ORDINARY INCOME FROM BUSINESS

1. Gross receipts \$ ....., less allowances, rebates and returns \$ .....	\$ .00	\$ .....	.00
2. Inventory at beginning of year (if different from last year's closing inventory attach explanation) .....	\$ .....		
3. Merchandise purchased \$ ....., less any items withdrawn from business for personal use \$ .....	.00		
4. Cost of labor (do not include amounts paid to partners) .....	.00		
5. Materials and supplies .....	.00		
6. Other costs (explain in attached statement) .....	.00		
7. Total of lines 2 through 6 .....	.00		
8. Inventory at end of year .....	.00		
9. Cost of goods sold (line 7 less line 8) .....			.00
10. Gross profit (subtract line 9 from line 1) .....			.00
11. Miscellaneous income (do not include any item included on lines 25 through 31) .....			.00
12. Total income (add lines 10 and 11) .....			.00

## OTHER BUSINESS DEDUCTIONS

13. Salaries and wages not included on line 4 (exclude any payments to partners) .....	\$ .00		
14. Payments to partners — salaries and interest — enter here and on P. 3, Sch. E, col. 4 .....	.00		
15. Rent on business property .....	.00		
16. Losses on business property (attach statement listing items and location) .....	.00		
17. Depreciation .....	.00		
18. Taxes .....	.00		
19. Other business expenses (attach statement) .....	.00		
20. Total of line 13 through 19 .....			.00
21. Ordinary income from business — line 12 less line 20 .....			.00
22. Add City of Detroit and Michigan income tax if included in line 18 above .....			.00
23. Add interest and other costs included in line 20 which were incurred in connection with the production of tax exempt income or partners personal expenses which were charged to the business .....			.00
24. Total adjusted ordinary income from business for the year (add lines 21 through 23). Enter here and on P. 3, Schedule E, col. 1 .....			.00

## OTHER PARTNERSHIP INCOME OR LOSS (taxable or non-taxable depending on residency or partners)

25. Dividends \$ ....., interest \$ ..... (enter total dividends and interest) .....			.00
26. Income (or loss) from other partnership and other income .....			.00
*27. Net gain (or loss) from sale or exchange of property other than capital assets (See Note) .....			.00
*28. Net long term capital gain less net short term capital loss (See Note) .....			.00
*29. Net short term capital gain less long term capital loss (See Note) .....			.00
*30. Net gain (or loss) from sale or exchange of property under Section 1231 .....			.00
31. Rent \$ ..... Royalties \$ ..... (enter total rents and royalties) .....			.00
32. Total partnership income to account for (add lines 24 through 31) .....			.00

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

**THE FOLLOWING SCHEDULES B AND E, ON PAGE 3, ARE TO BE USED TO COMPUTE THE TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 32 ABOVE**



**NON-BUSINESS INCOME OR LOSS — INTEREST, DIVIDENDS, SALE OR EXCHANGE OF PROPERTY, RENTS, ROYALTIES, ETC. — SCHEDULES B**

	COL. 1 TOTAL	DISTRIBUTION OF COL. 1		DISTRIBUTION OF COL. 3	
		COL. 2 PORTION OF COL. 1 APPLICABLE TO RESIDENT PARTNERS	COL. 3 PORTION OF COL. 1 APPLICABLE TO NONRESIDENT PARTNERS	COL. 4 EXCLUDABLE PORTION OF COL. 3 — NOT TAXABLE TO NONRESIDENT PARTNERS	COL. 5 PORTION OF COL. 3 TAXABLE TO NONRESIDENT PARTNERS
<b>INTEREST AND DIVIDENDS:</b>					
1. Total interest and dividends from line 25, P. 2, Schedule C .....	\$ .....00				
2. Less: Interest from obligations of U.S. governmental units .....	.....00				
3. Net interest and dividend income .....	.....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
<b>SALE OR EXCHANGE OF PROPERTY:</b>					
4. Total gain (or loss) — total of lines 27, 28, 29 and 30, P. 2, Schedule C .....	.....00				
5. Gain (or loss) attributable to the period after July 1, 1962 .....	.....00	.....00	.....00	.....00	\$ .....00
<b>RENTS AND ROYALTIES:</b>					
6. Net income (or loss) from rents and royalties from line 31, P. 2, Schedule C .....	.....00	.....00	.....00	.....00	.....00
<b>INCOME FROM OTHER PARTNERSHIPS, ESTATES, TRUSTS, ETC.</b>					
7. Income (or loss) from other partnerships and other income from line 26, P. 2, Schedule C .....	.....00				
8. Less exempt income .....	.....00				
9. Net income (or loss) from other partnerships and other income .....	.....00	.....00	.....00	.....00	.....00
10. TOTALS (lines 3, 5, 6 and 9) .....	.....00	.....00	.....00	.....00	.....00

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

**SCHEDULE E — SUMMARY OF SCHEDULES B AND C**

COL. 1 INCOME FROM BUSINESS OPERATIONS (FROM PAGE 2, SCH. C, LINE 24)	COL. 2 ALLOCATION % FROM PAGE 4, SCH. D, LINE 5 FOR NONRESIDENTS (ENTER 100% FOR RESIDENTS)	COL. 3 ALLOCATED INCOME (COL. 1 MULTIPLIED BY % IN COL. 2)	COL. 4 PAYMENT TO PARTNERS — SALARIES AND INTEREST (FROM PAGE 2, SCH. C, LINE 14)	COL. 5 PORTION COL. 4 EARNED IN DETROIT SEE PAGE 4 INSTRUCTIONS. (ENTER 100% FOR RESIDENTS)	COL. 6(a) NON-BUSINESS INCOME TAXABLE TO RESIDENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL. 2, SCH. B)	COL. 6(b) NON-BUSINESS INCOME TAXABLE TO NONRESIDENT PARTNERS (TOTAL MUST EQUAL LINE 10, COL. 5, SCH. B)	COL. 7 TOTAL INCOME (ADD COLS. 3, 5, 6(a) and 6(b))
(a) \$ .....00	%	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
(b) \$ .....00		\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
(c) \$ .....00		\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
(d) \$ .....00		\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
(e) \$ .....00		\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00
Totals \$ .....00		\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00	\$ .....00

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

a. Copy of approval letter ..... b. Percentage used — enter here .....and on p. 3, col. 3

Are you electing to use the Multistate Tax Compact provisions?  Yes  No If yes, attach schedules.



INCOME APPORTIONMENT FORMULA — SCHEDULE D	LOCATED EVERYWHERE I	LOCATED IN DETROIT II	PERCENTAGE II + I
1. Average net book value of real and tangible personal property .....	\$ .....00	\$ .....00	
a. Gross annual rent paid for real property multiplied by 8 .....	.....00	.....00	
b. TOTAL (add lines 1 and 1a) .....	.....00	.....00	.....%
2. Total wages, salaries, commissions and other compensation of all employees .....	.....00	.....00	.....%
3. Gross receipts from sales made or services rendered .....	.....00	.....00	.....%
4. Total — add lines 1b, 2 and 3 (you must compute a percentage for each line) .....			.....%
5. Average* — enter here and on page 3, col. 3, Schedule E .....			.....%

\*In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentage by the number of factors actually used.

### 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 1. Enter in column I the average net book value of all real and tangible personal property owned by the business, regardless of location; and in column II show the average net book value of the real and tangible personal property owned and located in the City of Detroit.

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 1a. Enter in column I the gross annual rent multiplied by 8 for all rented real property regardless of location. In column II show the gross annual rent multiplied by 8 for rented real property located in the City of Detroit.

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 2. Enter in column I the total compensation paid to all employees during the year and in column II show the amount of compensation paid to employees for work done or for services performed within the City of Detroit during the year.

Line 3. Enter in column I the total gross receipts from all sales made or services rendered during the year and in column II show the amount of gross receipts from sales made or services rendered in the City of Detroit during the year. Rental income is to be considered as derived from services rendered and is to be 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 non-resident 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	_____ days
2. Actual number of days worked on job in Detroit	_____ days
3. Percentage of days worked in Detroit (line 2 divided by line 1)	_____ %
4. Total salaries, interest and guaranteed payments	\$ _____ .00
5. Salaries and interest earned in Detroit (line 4 multiplied by percentage on line 3) — Enter here and on page 3, column 5, Schedule E.	\$ _____ .00