

D-1065
CITY OF
DETROIT

**CITY OF DETROIT INCOME TAX
PARTNERSHIP RETURN**

FOR THE CALENDAR YEAR 2009

2009

EXTENSION NUMBER

or other taxable year beginning _____, 2009, ending _____, 20 _____

**PLEASE
TYPE
OR
PRINT**

Name of Partnership

Date Business Commenced

Number and Street

Number of Employees on December 31, 2009

Number of Partners

City, Town or Post Office

State

Zip Code

Type of Return — Check One:

☐ Information Only

☐ Payment on behalf of all Partners

Federal employer
identification number

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

(a) S.S. #

(b) S.S. #

(c) S.S. #

(d) S.S. #

(e) S.S. #

DEDUCTIONS

INCOME

COL. 1
Total Income
(From P. 3, Sch. E, Col. 7)
(See Notes 1 and 2 Below)

COL. 2
Other Deductions
(Explain in Statement)

COL. 3
Exemptions
(See Note 1 Below
and Instructions)

COL. 4
Taxable Income
(Col. 1 Less Cols.
2 and 3)

COL. 5a
Resident Tax
(Col. 4 x 2.50%)

COL. 5b
Nonresident Tax
(Col. 4 x 1.25%)

COL. 6
Credits
(See Instructions)

1. (a) \$	\$	\$	\$	\$	\$	\$
2. (b) \$ .....	.....	.....	.....	.....	.....	.....
3. (c) \$ .....	.....	.....	.....	.....	.....	.....
4. (d) \$ .....	.....	.....	.....	.....	.....	.....
5. (e) \$ .....	.....	.....	.....	.....	.....	.....
6. Total	.....	.....	.....	.....	.....	.....

7. Total Tax — column 5 (a) plus column 5(b) ⑦ \$ 00

AUDITOR RESULTS

PAYMENTS AND CREDITS

8. a. Tax paid with tentative return ⑧a \$ 00

b. Payments and credits on 2009 Declaration of Estimated Detroit Income Tax ⑧b 00

c. Other credits — explain in attached statement ⑧c 00

9. Total — add lines 8a, b, and c (This total must agree with the total of col. 6 above) ⑨ \$ 00

TAX DUE OR REFUND

10. If line 9 is larger than line 7, enter amount **OVERPAID** ⑩ \$ 00

11. Amount on line 10 is to be: (A) ☐ **Credited** on 2010 Estimated tax or (B) ☐ **Refunded**

12. If line 7 is larger than line 9 enter **Tax Due** ⑫ 00

PAY IN FULL WITH THIS RETURN TO: "TREASURER, CITY OF DETROIT"

Auditor

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 above in columns 1, 2, and 6. A partner who is claiming his exemption as a member of another partnership is NOT to claim his 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 page 2, 3, and 4, and fill in column 1 above; it will not be necessary to fill in column 2 through 6 since a computation of the tax need not be made.

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. If prepared by a person other than taxpayer, his/her declaration is based on all information of which he/she has any knowledge.



S
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H
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R
E

(Signature of partner or member)

(Title)

(Signature of preparer other than partner or member)

(Address)

(Date)

**MAILING
INSTRUCTIONS:**

Returns
With
Payments:

TREASURER, CITY OF DETROIT
P.O. Box 673570
Detroit, Michigan 48267-3570

All Others:

DETROIT CITY INCOME TAX
P.O. BOX 553176
Detroit, Michigan 48255-3176

Page 1

Due Date: This return is due April 30, 2010 or at the end of the fourth month after the close of your tax year.

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 \$ | | \$ |
| 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 \$ | | |
| 4. Cost of labor (do not include amounts paid to partners) | | |
| 5. Materials and supplies | | |
| 6. Other costs (explain in attached statement) | | |
| 7. Total of lines 2 through 6 | | |
| 8. Inventory at end of year | | |
| 9. Cost of goods sold (line 7 less line 8) | | |
| 10. Gross profit (subtract line 9 from line 1) | | |
| 11. Miscellaneous income (do not include any item included on lines 25 through 31) | | |
| 12. Total income (add lines 10 and 11) | | |

OTHER BUSINESS DEDUCTIONS

- | | | |
|--|--------------|--|
| 13. Salaries and wages not included on line 4 (exclude any payments to partners) | \$ | |
| 14. Payments to partners — salaries and interest — enter here and on P. 3, Sch. E, col. 4 | | |
| 15. Rent on business property | | |
| 16. Losses on business property (attach statement listing items and location) | | |
| 17. Depreciation | | |
| 18. Taxes | | |
| 19. Other business expenses (attach statement) | | |
| 20. Total of line 13 through 19 | | |
| 21. Ordinary income from business — line 12 less line 20 | | |
| 22. Add City of Detroit and Michigan income tax if included in line 18 above | | |
| 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 | | |
| 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 | | |

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

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

*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	
INTEREST AND DIVIDENDS:						
1. Total interest and dividends from line 25, P. 2, Schedule C	\$					
2. Less: Interest from obligations of U.S. governmental units					
3. Net interest and dividend income	\$					XXXXXXXXXXXXXXXXXXXXXX
SALE OR EXCHANGE OF PROPERTY:						
4. Total gain (or loss) — total of lines 27, 28, 29 and 30, P. 2, Schedule C					
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 line 31, P. 2, Schedule C					
INCOME FROM OTHER PARTNERSHIPS, ESTATES, TRUSTS, ETC.						
7. Income (or loss) from other partnerships and other income from line 26, P. 2, Schedule C					
8. Less exempt income					
9. Net income (or loss) from other partnerships and other income					
10. TOTALS (lines 3, 5, 6 and 9)					

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) \$%	\$	\$	\$	\$	\$	\$
(b)
(c)
(d)
(e)
Totals							

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	\$	\$	
a. Gross annual rent paid for real property multiplied by 8	
b. TOTAL (add lines 1 and 1a)%
2. Total wages, salaries, commissions and other compensation of all employees%
3. Gross receipts from sales made or services rendered%
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	\$
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.	\$