Reset Form

Michigan Department of Treasury - City Tax Administration
5327 (Rev. 03-21)

2021 City of Detroit Business Income Apportionment Schedule

Issued under authority of Public Act 284 of 1964, as amended.

INSTRUCTIONS: Complete this form if you have income from more than one business to apportion on Form 5119. Or, complete this form if you are filing Form 5120 and business activity occurs both inside and outside the City of Detroit while a nonresident.

Type or print in blue or black ink.

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789) — —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789) — —
4. Name of Business Entity			5. Federal Employer Identification No. (FEIN)
			6. City return for the city of: DETROIT / City Code 170

	A. Located Everywhere	B. Located in Detroit	C. Percentage (B divided by A)
7. Average net book value of real and tangible personal property	00	00	XXXX
8. Gross annual rent paid for real property multiplied by 8	00	00	XXXX
9. CITY SHARE OF PROPERTY: Add lines 7 and 8. Divide column B by column A and enter as a percentage in column C	00	00	%
10. Total wages, salaries, commissions and other compensation of all employees	00	00	%
11. Gross receipts from sales made or services rendered	00	00	%
12. TOTAL: Add lines 9, 10 and 11, column C.			%
13. Average. Divide line 12 by 3. If any of lines 9, 10, or 11 are not used anywhere, divide line 12 by the number of factors actually used. If all business was conducted in the city listed on line 6, enter 100%.			%

14. Net profit or (loss) from U.S. *Schedule C* or *Schedule F*	14.		00
15. Multiply line 13 by line 14	15.		00
16. Applicable portion of net operating loss carryover	16.		00
17. Applicable part of self-employment retirement deduction	17.		00
18. Add lines 16 and 17	18.		00
19. Subtract line 18 from line 15 and enter here. For Form 5119: Total the amounts from Form(s) 5327, line 19, and Form 5119, line 47, and enter on Form 5119, line 10. For Form 5120: Total the amounts from Form(s) 5327, line 19, and enter on Form 5120, line 14, Column B.	19.		00

NOTE: Do not file. Retain a copy for your records.