

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.616 Unincorporated business, profession, or activity; return.**

Sec. 16. An unincorporated business, profession or other activity owned by 2 or more persons shall file an annual information return setting forth:

(a) The entire net profit for the period covered by the return and the taxable portion of the net profit attributable to the city.

(b) The names and addresses of the owners of the unincorporated activity and each owner's taxable distributive share of the total net profit and each nonresident owner's share of the taxable net profit attributable to the city.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964.