UNIFORM PARTNERSHIP ACT (EXCERPT)
Act 72 of 1917

449.7 Rules for determining existence of partnership.
Sec. 7. (Rules for determining the existence of a partnership). In determining whether a partnership exists, these rules shall apply:

(1) Except as provided by section 16 persons who are not partners as to each other are not partners as to third persons;
(2) Joint tenancy, tenancy in common, tenancy by the entireties, joint property, common property, or part ownership does not of itself establish a partnership, whether such co-owners do or do not share any profits made by the use of the property;
(3) The sharing of gross returns does not of itself establish a partnership, whether or not the persons sharing them have a joint or common right or interest in any property from which the returns are derived;
(4) The receipt by a person of a share of the profits of a business is prima facie evidence that he is a partner in the business, but no such inference shall be drawn if such profits were received in payment:
   (a) As a debt by installments or otherwise,
   (b) As wages of an employe or rent to a landlord,
   (c) As an annuity to a widow or representative of a deceased partner,
   (d) As interest on a loan, though the amount of payment vary with the profits of the business,
   (e) As the consideration for the sale of the good-will of a business or other property by installments or otherwise.