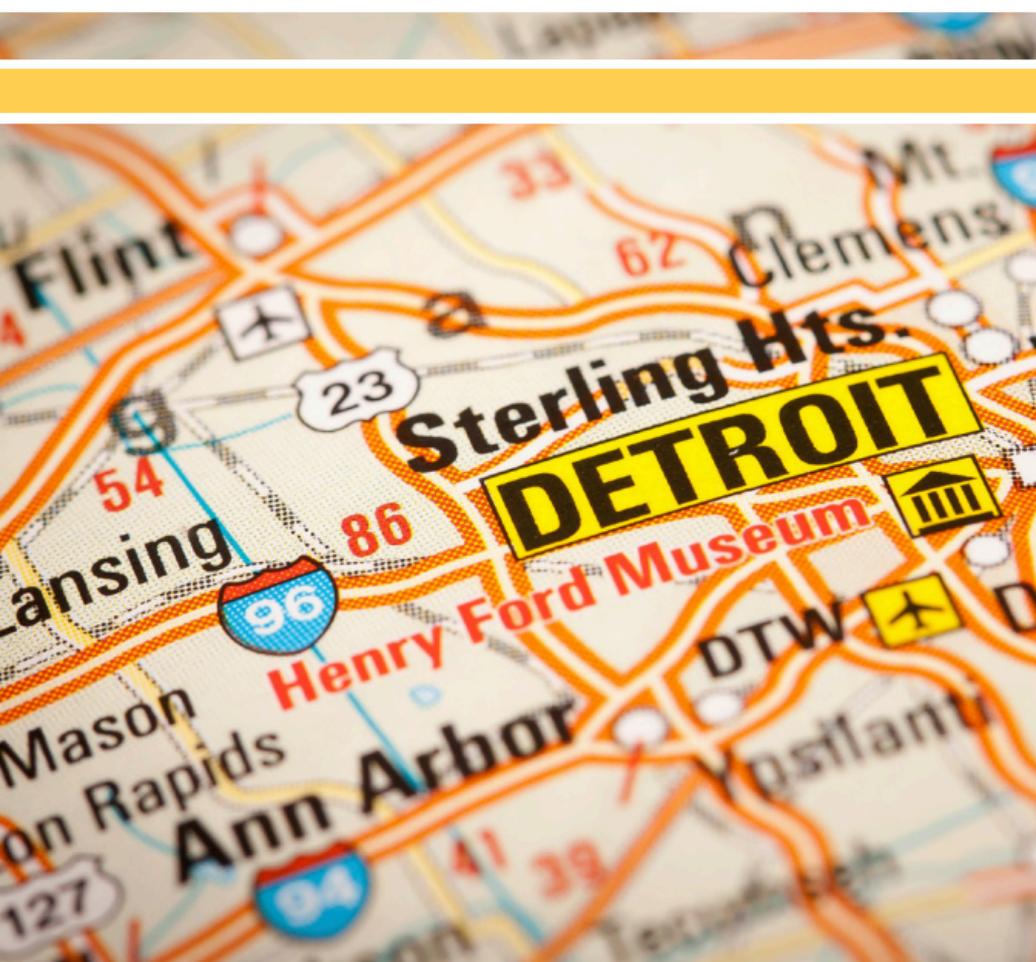




City of Detroit Business and Fiduciary Income Taxes

New Information Guide



What's New?

Beginning January 2017, the Michigan Department of Treasury (Treasury) will administer the City of Detroit Corporate, Partnership and Fiduciary income tax return processes and will collect and enforce employer withholding.

Detroit's Corporate and Withholding taxpayers will have the ability to submit their city returns electronically and have access to Treasury's online services. Partnership and Fiduciary returns will be filed with Treasury using paper forms.

Filing Information

The Michigan Department of Treasury will administer:

- Tax year 2016 Corporate, Partnership and Fiduciary annual returns.
- Tax year 2017 and subsequent Corporate, Partnership and Fiduciary estimated payments and annual returns.
- Tax year 2017 and subsequent individual income tax withholding (employer withholding).

The City of Detroit will administer:

- Tax year 2015 and prior individual income tax withholding (employer withholding), Corporate, Partnership and Fiduciary returns.
- Tax year 2016 individual income tax withholding (employer withholding) payments and annual reconciliation.
- Tax year 2016 Corporate, Partnership and Fiduciary estimated payments.

Due Dates

For taxpayers on a calendar year, the due date of the Corporate, Partnership or Fiduciary annual return is **April 18, 2017**. The due date for those on a fiscal year is the 15th day of the fourth month following the end of the fiscal year.

The filing due date for the 2017 Income Tax Withholding Annual Reconciliation is **February 28, 2018**.

Need Assistance?

Visit Treasury's website at www.michigan.gov/citytax for e-file resources, tax forms, filing and payment options, and important mailing addresses.

To speak to a Customer Service Representative, call 517-636-5829.