



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

November 30, 2016

Notice of Change to City of Detroit Business and Fiduciary Income Tax Processing Administration

Beginning in January 2017, the Michigan Department of Treasury (Treasury) will begin administering the City of Detroit's Corporate, Partnership and Fiduciary income tax return processes. Also in January of 2017, Treasury will begin collecting and enforcing City of Detroit individual income tax withholding.

Specifically, Treasury will be responsible for administering:

- 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 be responsible for administering:

- 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

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 mailed to Treasury using paper forms.

Upon release, forms and instructions will be available at the Michigan Department of Treasury Web site at www.michigan.gov/citytax. Published information will include changes to due dates, methods of filing and payment, and additional filing resources. To speak with a Customer Service Representative call 517-636-5829 or e-mail Treas-CityBusinessTax@michigan.gov.