

2017 City of Detroit Income Tax Withholding Monthly/Quarterly Return

See the monthly/quarterly return below, and instructions on the following page.

Michigan Department of Treasury - City Tax Administration
5323 (Rev. 09-16)

Make check payable to "State of Michigan - Detroit." Write the FEIN and "2017 City WH" on the check.
Mail to: Michigan Department of Treasury, PO Box 30812, Lansing MI 48909.

2017 City of Detroit Income Tax Withholding Monthly/Quarterly Return

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

Taxpayer's Business Name			Return is for the city of DETROIT	City Code 170	Return Period Ending (MM-YYYY)
Street Address			1. Amount of income tax withheld this return period..... 1. 2. Adjustments from prior return period 2. 3. Total tax due 3.		
City	State	ZIP/Postal Code			
Federal Employer Identification Number (FEIN)					
Signature			Title	Date	

Instructions for Form 5323

2017 City of Detroit Income Tax Withholding Monthly/Quarterly Return

Purpose

The purpose of this form is for an employer to file a City of Detroit Income Tax Withholding return and make payments on behalf of an employee. This form is used to make either monthly or quarterly payments, as applicable.

IMPORTANT: See the 2017 City of Detroit Income Tax Withholding Guide available online at www.michigan.gov/citytax for additional details on an employer's withholding obligations.

Due Date

Employers are required to file a return on a monthly or quarterly basis, and may elect to make their payments electronically or by paper check. Employers filing a paper return and making a payment by paper check should include payment with the return. Employers choosing to e-file the return and make a payment by paper check should include payment with a *City of Detroit Income Tax Withholding E-file Payment Voucher* (Form 5322). See Form 5322 for additional instructions.

Monthly returns: The *City of Detroit Income Tax Withholding Monthly/Quarterly Return* (Form 5323) and payments (if applicable) are due on the 15th day of the month following the month in which the tax was withheld.

Quarterly returns: Form 5323 and payments (if applicable) are due on the 15th day of the month following each quarter. For the 2017 tax year, these due dates are April 15, July 15 and October 15, 2017, and January 15, 2018.

NOTE FOR ALL TAXPAYERS: If the taxpayer inserts a "0" (zero) on any line for reporting withholding tax, the taxpayer is certifying that no tax is owed for that period. If it is determined that tax is owed, the taxpayer will be liable for the deficiency as well as penalty and interest. Form 5323 **must be filed** even if there is no tax liability for the period.

Electronic Filing

Filing of tax returns and payments electronically is accurate, convenient and secure. E-file returns have significantly less chance of error and are processed faster than paper returns. When e-filing, do not mail a paper copy of Form 5323, unless requested by Treasury to do so.

Visit www.MIfastfile.org for more information.

Line-by-Line Instructions

Lines not listed are explained on the form.

Taxpayer's Business Name: The business name used here is the same name the taxpayer will use when filing the *City of Detroit Income Tax Withholding Annual Reconciliation* (Form 5321).

Street Address: All correspondence regarding this return will be mailed to the address provided on this return.

Federal Employer Identification Number (FEIN): The FEIN used here is the same name the taxpayer will use when filing the Form 5321.

NOTE: If the taxpayer does not have an FEIN, the taxpayer must obtain an FEIN before filing a City of Detroit Income Tax Withholding Return. Visit www.michigan.gov/businessstaxes for information on obtaining an FEIN. Returns received without a registered account number will not be processed until such time as a number is provided.

Return Period Ending: Enter the filing period this return is for.

Line 1: Enter the total City of Detroit income tax withheld for the return period.

NOTE: Form 5323 must be filed even if there is no tax liability for the period. If there is no tax liability due, enter "0."

Line 2: This line is used to correct errors made on prior monthly/quarterly returns for the current calendar year only.

- If intending to correct a previous period overpayment, write the number as a negative.

- If intending to correct a previous period underpayment, write the number as a positive.

Line 3: Add line 1 and line 2 and enter here. If the result is negative, enter "0" and retain the difference in your records for an adjustment on the next Form 5323.

IMPORTANT: If submitting a payment after the due date, include the calculated penalty and interest in the payment amount. The amount of the payment **will not** match the amount reported on line 3. **Report only tax due on line 3.**

- Penalty is 1% of the tax due and increases by an additional 1% per month or fraction thereof, to a maximum of 25%.

- Interest is charged daily using the average prime rate, plus 1 percent.

Interest rates are detailed online via Revenue Administrative Bulletins. Go online to www.michigan.gov/treasury and select "Reports & Legal Resources."

Signature: All returns must be signed by the taxpayer or the taxpayer's authorized agent.

Mailing Address

Mail the Monthly/Quarterly Return to:

Michigan Department of Treasury
PO Box 30812
Lansing MI 48909

Make check payable to "**State of Michigan — Detroit.**" Write the **FEIN** and "**2017 City WH**" on the check. Do not staple the check to the return.