

City of Detroit
FINANCE DEPARTMENT
INCOME TAX DIVISION
Coleman A. Young Municipal Center
2 Woodward Ave., Suite 512
Detroit, Michigan 48226-3456

PRESORT STD
AUTO
U.S. POSTAGE PAID
DETROIT, MICH.
PERMIT NO. 2477



PRINTED MATERIAL

CITY OF DETROIT INCOME TAX 2010

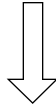
D-1120 CORPORATE RETURN
(SEE BACK OF COVER)

All forms and instructions available on Web site at www.ci.detroit.mi.us

INSTRUCTIONS FOR COMPLETING INCOME TAX RETURN

PLEASE PRINT IN BLACK INK & USE CAPITAL LETTERS

- PLEASE PRINT ALL INFORMATION ON YOUR TAX RETURN INSIDE THE BOXES IN BLACK INK.
- PRINT ONE NUMBER OR LETTER IN EACH BOX WHEN ENTERING YOUR SOCIAL SECURITY NUMBER(S), NAME(S), ADDRESS, DOLLAR AMOUNTS OR OTHER INFORMATION. EXAMPLE:



A	B	C	D	E	F	G	H	I	J	K	L	M
N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	0			

- LEAVE A BLANK BOX BETWEEN WORDS. EXAMPLE:



L	A	R	K	I	N		S	P	A	C	E		S	T	E	V	E		S	P	A	C	E		R
---	---	---	---	---	---	--	---	---	---	---	---	--	---	---	---	---	---	--	---	---	---	---	---	--	---

(IF YOUR NAME, ADDRESS OR CITY BEGINS WITH MC, VAN, O', ETC.,
DO NOT ENTER A SPACE OR PUNCTUATION MARK)

- THERE ARE TWO AREAS TO ENTER YOUR ADDRESS. USE THE POSTAL FORMAT OR APARTMENT NUMBER, SUITE, ROOM NUMBER, RURAL ROUTE, BOX NUMBER, FLOOR, ETC. FIRST, THEN YOUR ADDRESS. IF YOU ONLY HAVE A STREET ADDRESS, YOU MAY ENTER IT IN EITHER AREA. EXAMPLE:



P	O		B	O	X		1	2	6	7														
1	5	6	8		V	A	L	L	E	Y		V	I	E	W		R	O	A	D				
H	A	R	R	I	S	B	U	R	G		P	A		1	7	1	2	9						

(REMEMBER: USE A BLANK BOX TO SEPARATE WORDS)

City of Detroit Income Tax Corporation Return 2010

Office Use Only

or Fiscal Year Beginning 2010, Ending

Federal Employer Identification Number

\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Name

Address (Number and Street or Rural Route)

City or Town

State

Zip Code

A. Amended return? Y B. Is this amended return as a result of a federal audit? Y
See instructions

C. If Yes, enter the Federal Determination date

D. Did you file a consolidated return with the IRS? Y

E. Is this a consolidated return? Y

TAX COMPUTATION

		Dollars	Cents
1. a. Taxable income before net operating loss deduction and special deductions per attached U.S. 1120 or 1120S as filed with IRS	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
b. Income from attached schedule (reconcile on page 2)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
2. Enter items not deductible under Detroit Income Tax Ordinance (from page 2, schedule C, column 1, line 5)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
3. TOTAL (add lines 1 and 2)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
4. Enter items not taxable under Detroit Income Tax Ordinance (from page 2, schedule C, column 2, line 7)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
5. TOTAL (line 3 less line 4)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
6. Apportionment percentage (see instructions)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> %		
7. TOTAL (multiply line 5 by percentage on line 6)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
8. LESS: applicable portion of net operating loss carryover and/or capital loss carryover (see instructions)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
9. Net income	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
10. Renaissance Zone Deduction (attach Renaissance Zone Deduction Schedule)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
11. TOTAL Income subject to Tax (line 9 less line 10)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
12. Tax (multiply line 11 by .010 (1%))	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>

PAYMENTS AND CREDITS

13. 2010 estimated payments, credits and other payments (see instructions)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
--	---	---	---

TAX DUE OR REFUND

14. If line 13 is larger than line 12, enter amount of Overpayment	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
15. Amount to be Credited to 2011 Estimated Tax (if amended — see instructions)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
16. Amount to be Refunded (if amended — see instructions)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>
17. If line 12 is larger than line 13, enter amount of Tax Due (make check payable to: Treasurer, City of Detroit)	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	▶ <input type="text"/> <input type="text"/>

Attach Check or Money Order Here

RECONCILIATION

If you used line 1 (b), page 1, you must complete the following reconciliation.

1. Taxable income before net operating loss deduction and special deduction per your federal form 1120 or 1120S 1. _____
2. Income from line 1 (b), page 1 2. _____
3. Difference (Attach detailed explanation) 3. _____
(Taxpayer entitled to a federal new jobs tax credit should include the reinstatement of payroll expenses here).

SCHEDULE C

Schedule C is used for adjustments provided in the Detroit Income Tax Ordinances. The period of time used to compute these adjustments must be the same as the time period used to report income. Schedule C adjustments are allowed to the extent that they are related to income reported on page 1, line 1.

COLUMN 1 - Add - Items Not Deductible

COLUMN 2 - Deduct - Items Deductible

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Nondeductible portion of loss, from sale of property acquired prior to July 1, 1962 1. _____ 2. All expenses (including interest) incurred in connection with income not subject to Detroit income tax 2. _____ 3. Detroit income tax paid or accrued. 3. _____ 4. Other (submit schedule) _____ 5. Total additions (enter on page 1, line 2) 5. _____ | <ol style="list-style-type: none"> 1. Interest from obligations of the United States, the states or subordinate units of government. 1. _____ 2. Dividend received deduction 2. _____ 3. Foreign Dividend gross up. 3. _____ 4. Foreign taxes paid or accrued deduction. 4. _____ 5. Nontaxable portion of gain from sales of property acquired prior to July 1, 1962. 5. _____ 6. Other (submit schedule). 6. _____ 7. Total Deductions (enter on page 1, line 4) 7. _____ |
|--|---|

SCHEDULE D

In the case of a taxpayer authorized by the Finance Director to use a special formula, attach computations and furnish the following:

- a. Copy of approval letter b. Percentage used — enter here _____ and on page 1, line 6.

Are you electing to use the Multistate Tax Compact Provision? YES NO If yes, attach schedules.

INCOME APPORTIONMENT

	Located Everywhere I	Located in Detroit II	Percentage III (II % I)
--	-------------------------	--------------------------	----------------------------

- | | | | |
|--|--|--|--|
| 1. Average net book value of real and tangible personal property | | | |
| a. Gross annual rent paid for real property multiplied by 8 | | | |
| b. TOTAL (add lines 1 and 1a) | | | |
| 2. Total wages, salaries, commissions and other compensation of all employees | | | |
| 3. Gross receipts from sales made or services rendered | | | |
| 4. Total (add lines 1b, 2 and 3 you must compute a percentage for each line) | | | |
| 5. Average * (enter here and on page 1, line 6) | | | |

* In determining the average, divide line 4 by 3. However, if a factor does not exist, divide the sum of the percentages by the number of factors actually used.

Where incorporated _____ Date incorporated _____ Principal business activity (NAICS) _____

Address in Detroit _____ Contact person _____ Telephone number () _____

Total number of location(s) everywhere _____ Number of Detroit location(s) included in this return _____

Attach a list of addresses of Detroit locations included in this return

Under penalty of perjury, I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of Officer _____	Date _____	Title _____	Signature of preparer other than taxpayer _____	Date _____	Address _____
----------------------------	------------	-------------	---	------------	---------------

MAILING INSTRUCTIONS: Due Date: This return is due April 30, 2011 or at the end of the fourth month after the close of your tax year.

Returns With Payments: TREASURER, CITY OF DETROIT P.O. BOX 673561, Detroit, Michigan 48267-3561	Refund and all others: DETROIT CITY INCOME TAX P.O. BOX 553165, Detroit, Michigan 48255-3165
---	--

 **CITY OF DETROIT INCOME TAX**
2010 D-1120 CORPORATION RETURN INSTRUCTIONS

CORPORATIONS REQUIRED TO FILE

Each corporation doing business in the city, whether or not it has an office or place of business in the city, is required to file a City of Detroit Corporation Income Tax return, Form D-1120.

This return serves both as a regular and amended return. If filing as an amended return, see the section for Amended Return.

Organizations that have an Internal Revenue Service exemption from taxation but have income from operations not related to the purpose for which they received the exemption are subject to Detroit tax on the unrelated income.

A tax-option corporation (Federal 1120S) must file Detroit corporation return and compute its income or loss as if it was a regular corporation.

Detroit may require a parent corporation to file a consolidated return with its subsidiaries, if the business is unitary and such filing would more accurately determine net profits attributable to Detroit.

Detroit ordinance exempts financial institutions and insurance companies from taxation. Financial institutions are defined in Section 6(4), Ordinance 900F.

FILING DATE

Taxpayers on a calendar year are required to file by April 30, 2011. Those on a fiscal year must file by the last day of the fourth month following the end of the fiscal year. Returns shall be for the same calendar year, fiscal year, or other accounting period as used for Federal income tax filing.

INTERNET

Additional information, return instructions and forms are available at the website for the CITY OF DETROIT at www.ci.detroit.mi.us.

EXTENSION

Upon written request to the City of Detroit, made on or before the due date, the Administrator may extend the time for filing up to six months. An application for extension of time (FORM D-1120-EXT) is available on request.

PLEASE NOTE: An approved Federal extension will not be accepted in place of the approved Detroit extension.

INCOME OR LOSS FROM ACTIVITY IN DETROIT

Formulary apportionment is used to determine taxable income or loss. However, a taxpayer may petition the Administrator for approval to use a separate method (or an alternative method).

A petition to use separate accounting (or an alternative method) must be made in writing within 90 days following the beginning of the accounting period for which its use is requested. If the petition is approved, a copy of the approval letter must be submitted with any return that has been prepared using this method to determine taxable income or loss. If the taxpayer's petition is not approved, formulary apportionment must be used.

Generally, a corporation that is unitary in nature (i.e., has central management, purchasing, advertising, etc.) cannot use separate accounting.

Unless a separate accounting method has been approved, total income (including interest, dividends, and other non-operating income) shall be subject to the apportionment percentage.

RENAISSANCE ZONE

Areas in Detroit have been designated Renaissance Zones by the State of Michigan. Contact the Renaissance Zone Manager at 313/224-3072 to determine if you are in a Renaissance Zone or if you qualify for tax exemption.

ROUNDING DOLLAR AMOUNTS

Only whole dollar amounts are shown on the return. Do not enter cents. Round down all dollar amounts less than 50 cents. Round up all amounts of 50 through 99 cents.

INSTRUCTIONS FOR PAGE 1

LINE 1a — Enter profit (or loss) from your Federal Corporation Income Tax Return. A copy of the Federal 1120 or 1120S, including Schedule K-1, must be attached to support the amount on Line 1a.

LINE 1b — Enter profit (or loss) from schedules other than the Federal Return. Reconcile the income on your schedule to your Federal Return. Include in the reconciliation the reinstatement of payroll expenses not allowable on the Federal return as a result of the targeted jobs credit provision.

LINE 2 — Add items deducted on your Federal return but not deductible under the Detroit ordinance. Schedule C, Column I on Page 2, is used to support Line 2.

LINE 4 — Deduct items not taxable by Detroit. Complete Schedule C, Column III to substantiate your deduction.

LINE 6 — Enter Apportionment Percentage (not ratio) from page 2, Schedule D, Line 5. If all business was conducted in Detroit, enter 100% on line 6 and do not complete Schedule D on page 2. Total income must be apportioned if the corporation had activity within and outside of the city, and permission to use separate accounting (or an alternate method) has not been granted. Complete Schedule D, page 2 to support the apportionment.

LINE 8 — Enter the net capital loss carryover and net operating loss carryover applicable to Detroit. They may be carried forward only. Capital losses and capital loss carryovers are deductible only to the extent of capital gains.

If 100% of a corporation's activity was not conducted in the city in the year in which the loss was sustained, the apportionment percentage in the loss year must be applied. If Schedule D, "Income Apportionment Formula," was not prepared when the loss was claimed it must be completed, and reported, so that the allowable loss carryover can be determined.

LINE 10 — Enter the Renaissance Zone Deduction — A copy of the Corporation Schedule RZ must be attached to support the amount claimed.

COMPUTATION AND PAYMENT OF TAX

Tax due of one dollar or more must be paid with the return. Make check or money order payable to:

TREASURER — CITY OF DETROIT

If your payments and credits exceed the tax, indicate if the overpayment is to be refunded or credited to your 2011 estimated tax.

THE CITY CANNOT REFUND AN AMOUNT LESS THAN ONE DOLLAR

DECLARATION AND PAYMENT OF ESTIMATE

Each corporation subject to tax must file a Declaration of Estimated Income Tax (Form D-1040-ES) if the estimated tax for the next calendar or fiscal year is more than TWO HUNDRED FIFTY DOLLARS (\$250.00).

SCHEDULE C — COLUMN I

Schedule C, Column I, Line 1 is used to adjust income for the nondeductible portion of losses from the sale or exchange or property acquired prior to July 1, 1962. See instructions below for Schedule C, Column II, Line 5 for computing losses or gains on property acquired before July 1, 1962.

SCHEDULE C — COLUMN II

LINE 1 — Interest from obligations for the United States and its subordinate units is exempt from tax.

LINE 2 — If you reported dividend income, enter on this line the amount of the dividend-received deduction allowed by the Internal Revenue Code.

LINE 3 — Enter the amount of foreign taxes “deemed to have been paid” which were grossed-up and included in your Detroit return as dividends received.

LINE 4 — If a foreign tax credit rather than a foreign tax deduction was taken on your Federal return enter that portion of the credit reported on Internal Revenue Service Form 1118 as “taxes paid or accrued” for the taxable year.

LINE 5 — Enter here the non-taxable portion of the gains from the sale or exchange of property acquired prior to July 1, 1962.

Gain or loss on property purchased prior to July 1, 1962 must be determined by one of the following methods:

1. The base may be the adjusted fair market value of the property on July 1, 1962 (July 2nd closing price for traded securities).
2. Divide the number of months the property was held prior to June 30, 1962 by the total number of months the property was held.

Apply this fraction to the entire gain or loss reported for Federal tax purposes.

SCHEDULE D

LINE 1 — Enter in Column I the average net book value of all real and tangible personal property owned by the business regardless of location, and in Column II, show the average net book value of the real and tangible personal property owned and located in the city.

The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum by two. If this method will not properly reflect the average net book value of tangible property owned during the year, any other method that will accurately reflect it will be permitted.

LINE 1a — Enter in Column I the gross annual rent multiplied by 8 for all rented real property, regardless of location. In Column II, show the gross annual rent multiplied by 8 for rented real property located in the city. Gross annual rent should include money and other consideration given for the use or possession of real property rented or leased, including public warehouse storage charges.

LINE 2 — Enter in Column I total compensation paid to all employees during the year. In Column II, show compensation paid to employees for work or services performed within the city.

LINE 3 — Enter in Column I the total gross revenue from all sales or services rendered during the year. In Column II, show the amount of revenue derived from sales made or services rendered in the city.

Rental income is to be considered as derived from services rendered and is to be included in gross receipts.

AMENDED RETURNS

INTERNAL REVENUE SERVICE AUDIT ADJUSTMENTS AND OTHER CHARGES

An amended Detroit return is required for any year that a determination is made by the Internal Revenue Service that affects your Detroit tax liability. This return is due within 90 days of the date of the service’s final determination. If you file an amended Federal return that affects your Detroit liability, you must file an amended city return. An amended return can also be filed to correct errors on previous Detroit returns.

Check the box on Line A of Page 1 if you are filing an amended return. If the amended Detroit return is a result of a Federal audit, complete Lines B and C of Page 1.

The statute of limitations allows amended returns to be filed for refunds for years prior to 1997 within three years of the original due date as extended or the date the tax was paid, whichever is later. For 1997 and subsequent years, the statute of limitations has been extended to four years.

Beginning in 1997, the D-1120 can be used as an amended return if the appropriate boxes are marked. For years prior to 1997, an amended return is filed on Form D-1120 — which is available from the Detroit Income Tax Division.

Include on Line 13 of page 1 payments made with the original return. If Line 14 of Page I computes to be an overpayment, it

should be adjusted to reflect original refunds paid and credits allowed; as set forth in the worksheet below:

1. Check Box A
2. Add 2010 estimated tax payments, overpayments credited from your 2010 return, and tentative return payments.
3. Add payments made for this year after the return was filed (i.e., assessments, audit adjustments).
4. Subtract overpayments on the original return that were refunded or credited to the next year.

MULTI-STATE TAX COMPACT

Taxable income for accounting periods after July 1, 1970 may be determined by the apportionment provisions of Michigan Act 343, Public Acts of 1969, for those multi-state corporations that qualify under the act. Computation of the tax must be supported by schedules.

The disclosure of Social Security account number(s) on this tax return is mandatory. This solicitation and use of Social Security account numbers is authorized by federal law (42 USC § 405(c)(2)(C)(i)). Michigan law (MCL 141.642) and City of Detroit ordinance (1984 Detroit City Code § 18-10-11). The City of Detroit uses Social Security account numbers in the administration of its income tax law for the purpose of establishing taxpayer identification, to automate and unify its tax reporting and collection, and as otherwise needed for the administration of the City's income tax laws.

Under 1984 Detroit City Code § 18-10-16, any information gained by the income tax administrator, City treasurer, or other City official, agent or employee as a result of a tax return, investigation, hearing or verification required or authorized by the Uniform Income Tax Ordinance is confidential, except for official purposes in connection with the administration of the ordinance, and except in accordance with a proper judicial order.

ASSISTANCE

IF YOU HAVE QUESTIONS OR NEED ASSISTANCE:

Call 313-224-3315

**The Income Tax Division is located in Room 512
Coleman A. Young Municipal Center**

QUESTIONS BY MAIL SHOULD BE DIRECTED TO:

**DIRECTOR, DETROIT INCOME TAX DIVISION
2 WOODWARD AVENUE, ROOM 512
DETROIT, MICHIGAN 48226**

ARE YOU DUE A REFUND?

MAIL YOUR RETURN TO:

**DETROIT CITY INCOME TAX
P.O. BOX 553165
DETROIT, MICHIGAN 48255-3165**

DO YOU OWE TAX?

MAIL YOUR RETURN TO:

**TREASURER, CITY OF DETROIT
P.O. BOX 673561
DETROIT, MICHIGAN 48267-3561**

The Detroit income tax is imposed under Ordinance 900F. Enabling legislation was provided by the State of Michigan. The Uniform City Income Tax Ordinance is set forth in Chapter 2 of Act 284 of the Public Acts of 1964.

These instructions are intended as an aid in the preparation of your Detroit return.

THANK YOU.