

INSTRUCTIONS FOR FORM D-U1 DETROIT UTILITY USERS TAX MONTHLY RETURN

FILING — A return must be filed for each month of the calendar year. Tax amounts billed or self tax amounts for any given month must be remitted on or before the last day of the following month. If no tax was billed, or no self tax is due, you must nevertheless file a return with the notation “NONE” on Line 5 or Line 20. In addition, the filing of an annual return is required on Form D-U1A. The annual return is due on or before April 30th following the end of the tax year.

TAX BILLED (Lines 1 - 5) – Public utilities and resale customers should report the amount of tax billed utility users during the month shown on the return.

DEDUCTIONS (Lines 6 – 10) – Public utilities and resale customers may deduct from the amount due the City of Detroit: a collection fee, an adjustment for tax billed but not actually collected, refusals to pay and refunds made to utility users.

Collection Fee – A collection fee of 1% of the tax billed utility users (Line 5) is deducted from total tax.

Write-Offs – The Detroit tax previously billed on utility billings, which have been determined to be uncollectible and were written off by the Public Utility or resale customer, may be deducted from the amount due the City.

Refusal to Pay – If a “User” refuses to pay the tax billed, a deduction may be made for such amounts. However, a listing showing user’s name, address and amount billed must be submitted with your return to support your deduction.

Refunds – If tax previously billed and remitted to Detroit is refunded at a later date, the tax refunded may be deducted from your current remittance.

TOTAL TAX BILLED – Reported Tax Billed (Line 5), less the sum of your deductions for collection fee, write-offs, refusals and refunds (Line 10). Enter on Line 11.

SELF TAX (Lines 12 – 20) – Resale customers should report the tax due on utilities used in their business.

Transported Gas – Lines 14 – 18 are to be completed only by utility users who purchased natural gas from vendors away from Mich Con. Enter the application cost of gas purchased information and compute the tax at 5%.

OTHER (Line 19) – All other adjustments to the tax due may be reported on Line 19; however an explanation and schedules to support your adjustments must be submitted with your return.

TOTAL TAX DUE (Line 21) – Total Tax Due is the sum of Total Tax Billed and Total Self Tax (Lines 11 – 20).

PAY THIS AMOUNT (Line 21) – **BY CHECK:** Make your remittance payable to: Wilmington Trust National Association. **Please Note:** If you are paying by check, please include the Utility Users Tax Form with the check and mail to: Wilmington Trust, National Association, Global Capital Markets, 25 S. Charles Street, 11th Floor, Baltimore, MD 21201, ATTN: Jay Smith. – **BY WIRE:** M & T Bank, ABA: 022000046, Account: Corporate Trust Clearing, Account No: 3088001950200, ffc Public Lighting Authority Trust, Attn: Jay Smith. **Please note:** If you are paying by wire, please email the Utility Users Tax Form to Jay Smith at JHSmith@wilmingtontrust.com.

CREDIT (Line 22) – Amount to be credited as your next period’s estimated payment.

The disclosure of Social Security account number(s) on this tax return is mandatory. The 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 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