



## BUSINESS LICENSE PROCEDURE

### **STEP #1 - YOU MUST OBTAIN A BUILDING PERMIT OR OCCUPANCY PERMIT**

You must visit the Buildings, Safety Engineering and Environmental Department, located at the Coleman A. Young Municipal Center, Two Woodward Avenue, Zoning Counter, Room 409, Detroit, Michigan 48226 to obtain the required permit necessary to open your business. **This is a very important step that must be done.**

### **STEP #2 - CHOOSE A NAME FOR YOUR BUSINESS OR, IF YOU ARE INCOPORATED, REGISTER YOUR BUSINESS**

#### **Choose A Name For Your Business:**

If you conduct business in Detroit under an assumed name (a name other than your real name), you must file an application for an Assumed Name Certificate with Wayne County. Assumed Name application forms are available at the Wayne County Clerk's Office, Coleman A. Young Municipal Center, 2 Woodward Avenue - Room 201, Detroit, MI 48226.

#### **If You Incorporate Your Business, You Must Register With the State of Michigan:**

If you incorporate or establish a limited partnership, you must register with the State of Michigan. Please get legal advice about operating as a sole proprietor, a partnership, a limited partnership or a corporation. Incorporation forms are available on the Web site for the Department of Licensing and Regulatory Affairs at [www.michigan.gov/lara](http://www.michigan.gov/lara)

### **STEP #3 - YOU MUST OBTAIN A SALES TAX NUMBER OR APPLY FOR A FEDERAL TAX ID NUMBER**

#### **You Must Obtain A Sales Tax Number:**

If you have any type of business in Detroit, you must have a sales tax number. Information about obtaining a sales tax number form is available on the Michigan Department of Treasury website at [www.michigan.gov/taxes](http://www.michigan.gov/taxes)

#### **Apply For Your Federal Tax ID Number:**

Corporations and partnerships require a Federal tax ID number. Obtain the federal tax ID forms at the McNamara Building, 477 Michigan Avenue (at Cass), Detroit, MI 48226. Forms are available on line at [www.irs.gov/businesses](http://www.irs.gov/businesses)

### **STEP #4 - APPLY FOR YOUR DETROIT BUSINESS LICENSE**

You must have a Detroit business license to operate certain types of businesses in the city. For a list of businesses that need licenses, visit the BSEED website. Apply for the license at the Business License Center, Room 402, Coleman A. Young Municipal Center, 2 Woodward Avenue, Detroit, MI 48226. The phone number is (313) 224-3178. The application form is available for printing on the BSEED website at [www.detroitmi.gov](http://www.detroitmi.gov). You must pay all license fees when you apply.

**Applicant Must Bring The Following:**

- Assumed Name or Articles of Incorporation Papers
- Information for all applicants and/or stockholders/corporation officers including:
  - o Home Address
  - o Telephone Numbers
  - o Driver License or State I.D.
  - o Social Security Number
  - o Birth date
- Acceptable forms of Payment: Cash, Certified Check, Money Order or Credit Card (Master Card & Visa)
- Federal Identification Number (if applicable)
- Proof of property ownership - Lease (Notarized) or Land Contract/Property Deed (registered with Wayne County)
- Building Permit or Occupancy Permit (from the Zoning Counter, Room 409 at Coleman A. Young Municipal Center)

**Applicant must also submit the following supporting documents:**

- Income Tax Clearance form.
- Employer's Withholding Registration form.
- Accounts Receivable Clearance form.

**STEP #5 - SCHEDULE ALL REQUIRED INSPECTIONS FOR BUSINESS LOCATION**

***Important Note:*** Permits, inspections and approvals will be required prior to opening your business. A Detroit business license is NOT transferable to a person or entity other than the one to whom the license was first issued.

**CONSUMER AFFAIRS DEPARTMENT**

**BUSINESS LICENSE CENTER**  
**402 CITY COUNTY BUILDING**  
**DETROIT, MICHIGAN 48226**  
 (313) 224-3178  
 8:30 AM - 4:00 PM

Please read Application carefully. Type or print legibly and complete all applicable items. Copies of required documents must be provided. Incomplete data will delay processing of your application. Fee to cover cost of processing must accompany application and is non-refundable. If space allowed below is insufficient complete answers on reverse side. Make checks payable to Treasurer, City of Detroit.

Business Location  
 City, State, Zip

DATE \_\_\_\_\_  
 TOTAL FEE \_\_\_\_\_  
 PAYMENT TYPE \_\_\_\_\_  
 FEDERAL ID # \_\_\_\_\_

Business, Trade, or Assumed Name

ASSUMED NAME(CERT. # and Date) \_\_\_\_\_  
 Corporation (Reg. # and Date) \_\_\_\_\_  
 HAVE THE APPLICANT(S) OPERATED THIS TYPE OF BUSINESS ANYWHERE DURING THE PAST FIVE YEARS?  YES  NO  
 If Yes, list location and dates of operation: \_\_\_\_\_

Corporation Name

PROPERTY OWNERS) List names and addresses of all persons having any interest in ownership of the building or premises: (Attach an additional list if necessary)  
 Name (First, Last) \_\_\_\_\_ Telephone # \_\_\_\_\_

Corporation Address

Address

Type of Business:

List Name(s) of all business owners) partners or corporation officers; and titles(Attach an additional list if necessary)

Name(First, Last) \_\_\_\_\_ Date of Birth \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Social Security # \_\_\_\_\_ Drivers License # \_\_\_\_\_ Telephone # ( ) \_\_\_\_\_ Title \_\_\_\_\_

Name(First, Last) \_\_\_\_\_ Date of Birth \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Social Security # \_\_\_\_\_ Drivers License # \_\_\_\_\_ Telephone # ( ) \_\_\_\_\_ Title \_\_\_\_\_

Name(First, Last) \_\_\_\_\_ Date of Birth \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Social Security # \_\_\_\_\_ Drivers License # \_\_\_\_\_ Telephone # ( ) \_\_\_\_\_ Title \_\_\_\_\_

Name(First, Last) \_\_\_\_\_ Date of Birth \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Social Security # \_\_\_\_\_ Drivers License # \_\_\_\_\_ Telephone # ( ) \_\_\_\_\_ Title \_\_\_\_\_

Name(First, Last) \_\_\_\_\_ Date of Birth \_\_\_\_\_ Title \_\_\_\_\_

Address \_\_\_\_\_

Business Phone # ( ) \_\_\_\_\_ Fax # ( ) \_\_\_\_\_  
 License #: \_\_\_\_\_ Permit #: \_\_\_\_\_  
 Location: \_\_\_\_\_  
 Own  Lease  Lease Agreement

Have the applicant and/or any of the persons listed as owners or officers of the business ever been convicted of a felony or misdemeanor?  Yes  No Give Details Below.

AFFIDAVIT OF APPLICANT

State of Michigan  
 County of Wayne ] ss.  
 \_\_\_\_\_ first being duly sworn  
 deposes and says that he has read the foregoing application for him  
 subscribed and that he knows the contents thereof, and that the  
 same is true of his own knowledge and belief.

APPLICANTS SIGNATURE \_\_\_\_\_ TITLE \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_

Notary's Signature \_\_\_\_\_ NOTARY PUBLIC  
 WAYNE COUNTY, MICHIGAN  
 MY COMMISSION EXPIRES: \_\_\_\_\_

Notary's Name  
 Typed or Printed Here:  
 Intake Signature

Account #

Payment Entered

Transaction

## REQUIREMENTS FOR INCOME TAX CLEARANCE

---

**BACKGROUND.** The City of Detroit is authorized to levy an income tax under the Uniform City Income Tax Ordinance (No. 900-F) set forth in Chapter 2 of Act 284 of the Public Acts of 1964, known as the "City Income Tax Act." No bid shall be accepted from or contract awarded to any person who is in arrears to the City . . . see Detroit codes: Sec. 18-5-13, Sec. 18-10-25 and General Conditions #28.

**WHAT IS AN INCOME TAX CLEARANCE?** An approved Income Tax Clearance states that an individual, business or subcontractor seeking employment or contracts with the City of Detroit has complied with all the provisions of the City Income Tax Ordinance. Contractors (individuals, businesses or subcontractors) cannot be awarded a contract and are not authorized to perform services until they are in compliance with the City Income Tax Ordinance. The "Request for Income Tax Clearance" form should be submitted 30-days prior to the submission for new bids or renewals of contract extensions.

**REQUIREMENTS FOR INDIVIDUALS.** Individuals must file returns and pay income taxes, and not have any unpaid assessments. Detroit residents must file form D-1040(R). Non-residents who work in Detroit must file form D-1040(NR). If a taxpayer claims a non-resident status, proof will be required (copy of lease, mortgage closing statements, driver's license, voter's registration, etc.). If an individual seeking a tax clearance resided within the City, but claimed dependent status on another person's tax return, or received public assistance, proof may be required.

**REQUIREMENTS FOR BUSINESSES.** Businesses must file Corporation D-1120 or Partnership D-1065 returns, regardless of net profit or loss. Non-profit organizations are required to file D-1120 tax return based on non-related income. All employers located in the City or "doing business within the City" must withhold City of Detroit income taxes from employees' compensation. Employers subject to withholding tax must file monthly or quarterly forms D-941/501, as well as, form DW-3 Annual Reconciliation with W2's. All assessments must be paid. New employers must request an Employer's Package and register with the City by completing and submitting an Employer's Withholding Registration form DSS-4. Contractors must supply a list of subcontractors with federal identification numbers or social security numbers. Contractors must also supply the federal identification number used for their leased employees.

**INCOME TAX CLEARANCE DENIALS.** Income Tax Clearances are denied based on one or more of the following reasons: (1) Missing withholding payments, DW-3 Annual Reconciliation with W2's, 2) Unpaid assessments and (3) Missing tax returns. Contractors denied an income tax clearance will be notified by mail. Income tax returns and related data regarding taxpayers are confidential; therefore, reasons for denial are given only to the taxpayer or authorized representatives with power of attorney. Taxpayers with denied clearances may visit our office to obtain information about their account or to drop off requested information. Appointments are not necessary. For additional information contact the Clearance Section at (313) 224-7266. Our office is located in the Coleman A. Young Municipal Center, 2 Woodward Avenue, Suite 512. Office hours are 8:00 a.m. - 4:00 p.m., Monday through Friday.

# CITY OF DETROIT

ACCOUNTS RECEIVABLE CLEARANCE FORM

PLEASE FORWARD TO ROOM 1012

COLEMAN A YOUNG MUNICIPAL CENTER

REVENUE COLLECTIONS (313) 224-1849/2689 FAX: 224-4238

SECTION A: FROM:  CITY ENGINEERING  HEALTH  LAW  POLICE  
 RECREATION  WATER & SEWAGE  
 OTHER: \_\_\_\_\_

ADDRESS OF DEPARTMENT: \_\_\_\_\_  
DATE SENT: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_  
DATE SENT: \_\_\_\_\_ FAX: \_\_\_\_\_

SECTION B: CORPORATION

LICENSE TYPE: \_\_\_\_\_

CORPORATION NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
 OWN  LEASE CURRENT TAX IDENTIFICATION NUMBER: \_\_\_\_\_  
OTHER CITY/STATE TAX IDENTIFICATION NUMBER (S) PREVIOUSLY USED: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

SECTION C: PARTNERSHIP

LICENSE TYPE: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
 OWN  LEASE CURRENT TAX IDENTIFICATION NUMBER: \_\_\_\_\_  
OTHER CITY/STATE TAX IDENTIFICATION NUMBER (S) PREVIOUSLY USED: \_\_\_\_\_  
A: PARTNER'S NAME: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_  
HOME ADDRESS: \_\_\_\_\_ CITY/STATE/ZIP: \_\_\_\_\_  
 OWN  LEASE SOCIAL SECURITY NUMBER: \_\_\_\_\_  
OTHER CITY PROPERTY OWNED ADDRESSES: \_\_\_\_\_  
B: PARTNER'S NAME: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_  
HOME ADDRESS: \_\_\_\_\_ CITY/STATE/ZIP: \_\_\_\_\_  
 OWN  LEASE SOCIAL SECURITY NUMBER: \_\_\_\_\_  
OTHER PROPERTY ADDRESSES OWNED WITHIN DETROIT: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_

SECTION D: SOLE PROPRIETORSHIP

LICENSE TYPE: \_\_\_\_\_

OWNER'S NAME: \_\_\_\_\_  
HOME ADDRESS: \_\_\_\_\_  OWN  LEASE  
CITY/STATE/ZIP: \_\_\_\_\_  
BUSINESS NAME: \_\_\_\_\_  OWN  LEASE  
SOCIAL SECURITY NUMBER: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_  
CITY/STATE/ZIP: \_\_\_\_\_  
CURRENT TAX IDENTIFICATION NUMBER: \_\_\_\_\_  
OTHER CITY/STATE TAX IDENTIFICATION NUMBER (S) PREVIOUSLY USED: \_\_\_\_\_  
OTHER PROPERTY ADDRESSES OWNED WITHIN DETROIT: \_\_\_\_\_

SECTION E: PERSONAL SERVICES

NAME: \_\_\_\_\_  
CITY/STATE/ZIP: \_\_\_\_\_  
SOCIAL SECURITY NUMBER: \_\_\_\_\_ PHONE NUMBER: \_\_\_\_\_  
OTHER PROPERTY ADDRESSES OWNED WITHIN DETROIT: \_\_\_\_\_

FOR TREASURY COLLECTION USE ONLY!

FOR INCOME TAX DIVISION USE ONLY

APPROVED  PENDING  DENIED W/ATTACHMENTS

APPROVED

PENDING

DENIED

CLEARANCE VALID UNTIL \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_

# REQUEST FOR INCOME TAX CLEARANCE

Initials: \_\_\_\_\_

REQUESTING DEPARTMENT/DIVISION: BUSINESS LICENSE CONTACT: AGENT PHONE: 224-3179

Type of Clearance:  New  Renewal (Please submit 30 days prior to submitting bid or expiration date)

A.	<b>To:</b> City of Detroit Income Tax Division Coleman A. Young Municipal Center 2 Woodward Avenue, Ste. 512 Detroit, MI 48226  Phone: (313) 224-3328 or 224-3329 Fax: (313) 224-4588	<b>For:</b> Individual or Company Name _____ Business _____ Address _____  City _____ State _____ Zip Code _____ Telephone _____ Fax # _____
----	---	--

B. Name of Chief Financial Officer/Authorized Contact Person (include address if different from above)	Telephone # _____ Fax # _____
Employer Identification or Social Security Number	Spouse Social Security Number

LICENSE TYPE: \_\_\_\_\_ BID/CONTRACT AMOUNT (if known):  
Nature of Contract: \_\_\_\_\_ Labor: \$ \_\_\_\_\_ Material: \$ \_\_\_\_\_

ACCOUNT # \_\_\_\_\_ Contract # (if known) \_\_\_\_\_

**C. ALL QUESTIONS MUST BE ANSWERED TO EXPEDITE APPROVAL PROCESS. ANY QUESTION NOT ANSWERED MAY RESULT IN A DENIAL OF INCOME TAX CLEARANCE**

Check One:  Individual  Corporation  Partnership

**INDIVIDUALS ANSWER QUESTIONS 1,2,3,4.**

- 1. Have you filed joint returns with spouse during the last seven (7) years? (If yes, include spouse SSN above)  Yes  No
- 2. Are you a student, and/or claimed as a dependent on someone else's tax return?  Yes  No
- 3. Were you employed during the last seven (7) years?  Yes  No
- 4. Were you a resident of Detroit during the last seven (7) years?  Yes  No

**CORPORATIONS AND PARTNERSHIPS ANSWER QUESTIONS 5,6,7.**

- 5. Is the company a new business in Detroit? If yes, attach Employer Registration (Form DSS-4).  Yes  No
- 6. Will the company have employees working in Detroit?  Yes  No
- 7. Will the company use sub-contractors or independent contractors in Detroit?  Yes  No

**D. FOR INCOME TAX USE ONLY**

Has the contractor complied with the provisions of the City Income Tax Ordinance?

<input type="checkbox"/> Yes	<input type="checkbox"/> No	Signature _____	Date _____	Expires _____
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Signature _____	Date _____	Expires _____
<input type="checkbox"/> Yes	<input type="checkbox"/> No	Signature _____	Date _____	Expires _____

VISIT OUR WEBSITE FOR INFORMATION AND TAX FORMS AT [www.ci.detroit.mi.us](http://www.ci.detroit.mi.us)



**CITY OF DETROIT – FINANCE DEPARTMENT – INCOME TAX DIVISION  
EMPLOYER'S WITHHOLDING REGISTRATION**

**IMPORTANT** Incomplete information will delay processing of your registration. Type or print legibly and complete all applicable items. Please read both instructions and registration carefully.

**1. KIND OF OWNERSHIP OF THIS BUSINESS (Check applicable box(es).)**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> (1) Individual                          | <input type="checkbox"/> (4) Domestic Corporation | <input type="checkbox"/> (5) Trust or Estate (Fiduciary)        |
| <input type="checkbox"/> (2) Husband - Wife                      | <input type="checkbox"/> (1) Subchapter S         | <input type="checkbox"/> (7) Joint Stock Club or Investment Co. |
| <input type="checkbox"/> (3) Partnership                         | <input type="checkbox"/> (2) Professional         | <input type="checkbox"/> (8) Social Club or Fraternal Org.      |
| <input type="checkbox"/> (3) Registered Partnership, Date: _____ | <input type="checkbox"/> (5) Foreign Corporation  | <input type="checkbox"/> (9) Other (Explain)                    |
| <input type="checkbox"/> (3) Limited Partnership                 | <input type="checkbox"/> (1) Subchapter S         |   |

Corporations Only: Which federal income tax returns will you file?  
 1120  1120S  990C  990T  Other \_\_\_\_\_

State of Incorporation

Federal I.D. No. \_\_\_\_\_

**2a. GIVE DATE THAT LIABILITY WILL BEGIN FOR DETROIT INCOME TAX WITHHOLDING.**

Mo. Day Year

**2b. GIVE DATE THAT YOU FIRST PAID WAGES SUBJECT TO DETROIT INCOME TAX WITHHOLDING.**

Mo. Day Year

**3. WAS THIS BUSINESS PREVIOUSLY OPERATED BY ANOTHER EMPLOYER?**  YES  NO

**4. IF ANSWER TO ITEM 3 IS 'YES', GIVE EMPLOYER'S NAME AND IDENTIFICATION NO. IF KNOWN.**

**5. LIST NAME(S) OF OWNER, ALL PARTNERS OR CORPORATE OFFICERS. (Attach an additional list if necessary.)**

**A. NAME (Last, First, Middle) (Jr./Sr., III, etc.)** \_\_\_\_\_ Title \_\_\_\_\_

Residence Address (Number and Street) \_\_\_\_\_

City, State, ZIP \_\_\_\_\_ Home Telephone No. \_\_\_\_\_

Social Security Number \_\_\_\_\_ Driver's License No./Mich. Personal Identification No. \_\_\_\_\_ Date of Birth \_\_\_\_\_

**B. NAME (Last, First, Middle) (Jr./Sr., III, etc.)** \_\_\_\_\_ Title \_\_\_\_\_

Residence Address (Number and Street) \_\_\_\_\_

City, State, ZIP \_\_\_\_\_ Home Telephone No. \_\_\_\_\_

Social Security Number \_\_\_\_\_ Driver's License No./Mich. Personal Identification No. \_\_\_\_\_ Date of Birth \_\_\_\_\_

**C. NAME (Last, First, Middle) (Jr./Sr., III, etc.)** \_\_\_\_\_ Title \_\_\_\_\_

Residence Address (Number and Street) \_\_\_\_\_

City, State, ZIP \_\_\_\_\_ Home Telephone No. \_\_\_\_\_

Social Security Number \_\_\_\_\_ Driver's License No./Mich. Personal Identification No. \_\_\_\_\_ Date of Birth \_\_\_\_\_

**6. BUSINESS, TRADE, ASSUMED NAME OR DBA (if used)**

**7. LEGAL ADDRESS OF BUSINESS (Where all legal contact by INCOME TAX DIVISION should be made.)**

Number and Street \_\_\_\_\_ Business Telephone No. \_\_\_\_\_

City, State, ZIP \_\_\_\_\_ County \_\_\_\_\_

**8. MAILING ADDRESS (Where INCOME TAX DIVISION will send all tax forms, if different from 7.)**

Number and Street, P.O. Box, City, State, ZIP \_\_\_\_\_

**9. ACTUAL LOCATION OF BUSINESS (if different from 7.)**

Number and Street, City, State, ZIP \_\_\_\_\_

Signature of Responsible Person \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Coleman A. Young Municipal Center  
Suite# 828

Personal Property Tax ID# \_\_\_\_\_

APPLICANT MUST SUBMIT THIS PAGE WITH APPLICATION

Thank you,  
Business License Center