

COLEMAN A. YOUNG MUNICIPAL CENTER

BUSINESS LICENSE PROCEDURE

Register Business Name:

Wayne County Clerk's Office / Assumed Named Division
402 Coleman A. Young Building
2 Woodward Ave., Detroit, MI 48226
313.224.5540

Register Corporation, Limited Partnership, Limited Liability Corporation

Michigan Department of Consumer and Industry Services
Lansing, MI 48909
517.636.4660
www.michigan.gov

Apply for Federal Tax I.D. Number:

www.irs.gov

OPERATING A BUSINESS IN THE CITY OF DETROIT

Business License Center
105 Coleman A. Young Municipal Center
313.224.3179-Office Hours: 8:30am-4:30pm
www.detroitmi.gov

APPLICANT MUST BRING THE FOLLOWING:

1. Assumed Name or Articles of Corporation Papers
2. Information for all applicants and/or stockholders/corporation officers
 - Home Address
 - Telephone Numbers
 - Drivers License or State I.D.
 - Social Security Number
 - Birth date
3. Acceptable forms of Payment:
CASH, CERTIFIED CHECK, MONEY ORDER or CREDIT CARD (master or visa)
4. Federal Identification number (if applicable)
5. Proof of property ownership—LEASE (notarized)
LAND CONTRACT / PROPERTY DEED registered with Wayne County
6. Building Permit or Occupancy Permit (Zoning Counter room 407
C.A.Y.M.C.)
7. Personal Property Tax ID# C.A.Y.M.C suite# 828

BUSINESS LICENSE CENTER PROCEDURE

- Submit completed application including all legal documents
- Schedule all required inspections for business location
- A certificate of license will be issued once all approvals are secured

ALL LICENSES ARE RENEWABLE ANNUALLY

CITY ORDINANCES ARE AVAILABLE IN CITY CLERK OFFICE suite 200 C.A.Y.M.C.
If not operating a business in the City of Detroit, please check with the city or township where you plan to do business

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.	To: 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	For: Individual or Company Name _____ Business Address _____ _____ _____ City _____ State _____ Zip Code _____ Telephone _____ Fax # _____
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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



**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