
BUSINESS LICENSING PROCEDURE

Operating a Business in the City of Detroit:

- BSEED, Business License Center
- 2 Woodward, CAYMC, Suite 402
- Phone: (313) 224-3179
- Hours of Operation: 8:00 AM to 4:30 PM
- Email Address: blcstaff@detroitmi.gov

Business License Procedure: *Renewed Annually*

1. Submit completed application including all legal supporting documents
2. Pay the application fee, receive a case number and a guide detailing the departments with their contact information that are involved in licensing
3. Applicant must schedule all required inspections for the applied location
4. A certificate of license will be issued once all approvals are secured

Business location must reflect the legal use in which the applicant is applying. To apply for a Change of Use Permit, please contact Plan Review suite 409, (313) 224-3233

Applicant(s) Must Bring the Following:

1. Assumed Name or Articles of Corporation Papers
2. Information for all applicants and/or stockholders/corporation officers
 - a. Driver's License/State I.D./Passport
 - b. Social Security Number
 - c. Contact Information; Email Address/Telephone #
3. Federal Identification Number: (if applicable)
4. Proof of property ownership:(Notarized Lease, Land Contract/Property Deed, registered with Wayne County)
5. Personal Property Tax I.D. # C.A.Y.M.C. Suite: #804
6. State of Michigan Liquor License Activity Document (if applicable)
7. Acceptable forms of Payment: (Cash, Certified Check, Money Order, Credit Card)

*City Ordinances are Available in the 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.

City of Detroit
 Business License Center
 402 Coleman A. Young Municipal Center
 Detroit, MI 48226
 313.224.3179

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. Non-refundable processing fee must accompany application. If space allowed below is insufficient, complete answers on reverse side. Make checks or money orders payable to Treasurer, City of Detroit.

Own or Lease (circle one)	
Business Address City, State, Zip Business, Trade or Assumed Name certificate# & date Corporation Name registration# & date Corporation Address Email Address Telephone # Fax#	Date _____ Federal ID# _____ Has applicant operated this type of business anywhere during the past five years _____
AFFIDAVIT OF APPLICANT	
State of Michigan County of Wayne (print) _____ first being duly sworn deposes and says that he/she has read the foregoing application by him subscribed and that he knows the contents thereof, and that the same is true of his own knowledge and belief.	
Applicant's 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 _____	
Type of Business: <small>List Name(s) of all business owners, partners or corporation officers and titles (attach additional list if needed)</small> Name (Last, First) _____ Title _____ Address _____ Telephone # _____ Date of Birth _____ Driver's License# _____ Name (Last, First) _____ Title _____ Address _____ Telephone # _____ Date of Birth _____ Driver's License# _____ Name (Last, First) _____ Title _____ Address _____ Telephone # _____ Date of Birth _____ Driver's License# _____	
Has the applicant and/or any the persons listed as owners or officers of the business ever convicted of a felony or misdemeanor? Y or N (if yes, give details below) _____	

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. Please e-mail your completed request form (preferably in pdf format) to: IncomeTaxClearance@detroitmi.gov**

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). If a taxpayer claims a non-resident status, proof will be required (copy of lease, mortgage closing statements, drivers license, voter's registration, ect.). If an individual seeking a tax clearance reside within the City, but claimed dependent status on another person's tax return, or received 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 numbers 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
3. Missing tax returns

Related data regarding taxpayers are confidential, therefore, reasons for denial are given only to the taxpayer or authorized representative with power of attorney. Taxpayers with denied clearances may visit our office to obtain information about their account or to submit requested information.

Appointments are not necessary. For additional information contact the Clearance Section at (313) 224-3328 or (313) 224-3329. Our office is located in the Coleman A. Young Municipal Center, 2 Woodward Avenue, Suite 1220. Office hours are 8:00 a.m. to 4:00 p.m., Monday through Friday.



REQUEST FOR INCOME TAX CLEARANCE

REQUESTING DEPARTMENT/DIVISION: _____

E-MAIL ADDRESS: _____

CONTACT NAME: _____ PHONE: _____ FAX: _____

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. 1220
Detroit, MI 48226

Phone: (313) 224-3328 or 224-3329
Fax: (313) 224-1741 or 224-4588

For:
Individual _____
and/or
Company Name _____
Address _____
City _____
State _____ Zip Code _____
Telephone _____ Fax # _____
E-mail Address _____

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

Nature of Contract _____

BID CONTRACT AMOUNT (if known):

Labor: \$ _____ Material: \$ _____

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 Estate & Trust

INDIVIDUALS ANSWER QUESTIONS 1,2,3,4.

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

CORPORATIONS AND PARTNERSHIPS ANSWER QUESTIONS 5,6,7.

- Is the company a new business in Detroit? If yes, attach Employer Registration (Form DSS-4). Yes No
- Will the company have employees working in Detroit? Yes No
- 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?

Yes No Signature _____ Date _____ Expires _____

Yes No Signature _____ Date _____ Expires _____

Yes No Signature _____ Date _____ Expires _____

VISIT OUR WEBSITE FOR INFORMATION AND TAX FORMS AT: www.detroitmi.gov

NOTE: An approved Income Tax Certificate may be used in multiple city wide departments that require a bid. Please e-mail your completed request form (preferably in pdf format) to: IncomeTaxClearance@detroitmi.gov



**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"/> (6) 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?

<input type="checkbox"/> 1120	<input type="checkbox"/> 1120S	<input type="checkbox"/> 990C	<input type="checkbox"/> 990T	<input type="checkbox"/> 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

CITY OF DETROIT

ACCOUNTS RECEIVABLE CLEARANCE APPLICATION
2 WOODWARD AVENUE, SUITE 105, COLEMAN A YOUNG MUNICIPAL CENTER
REVENUE COLLECTIONS UNIT (313) 224-4087 / FAX: 224-4238 / RevenueCollections@DetroitMi.gov

SECTION A: BUSINESS LICENSE BUDGET CITY COUNCIL DDOT DPW FINANCE FIRE HEALTH
 HUMAN RIGHTS LAW MAYOR OMBUDSMAN PLANNING & DEVELOPMENT POLICE PURCHASING
 RECREATION WATER & SEWAGE OTHER _____

ADDRESS OF DEPARTMENT _____
DATE SENT _____ CONTACT PERSON _____
PHONE NUMBER _____ FAX NUMBER _____ EMAIL _____
CONTRACT AMOUNT \$ _____

SECTION B: CORPORATION LICENSE TYPE _____
CORPORATION NAME _____
ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
CITY PERSONAL PROPERTY NUMBER _____ FID / EIN NUMBER _____
OTHER CITY-OWNED PROPERTY PARCELS _____
CONTACT PERSON _____ PHONE NUMBER _____ EMAIL ADDRESS _____

SECTION C: PARTNERSHIP LICENSE TYPE _____
BUSINESS NAME _____
BUSINESS ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
CITY PERSONAL PROPERTY NUMBER _____ FID / EIN NUMBER _____
A: PARTNER'S NAME _____ PHONE NUMBER _____
HOME ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
DRIVER'S LICENSE # _____ OTHER CITY-OWNED PROPERTY PARCELS _____
B. PARTNER'S NAME _____ PHONE NUMBER _____
HOME ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
DRIVER'S LICENSE # _____ OTHER CITY-OWNED PROPERTY PARCELS _____
CONTACT PERSON _____ PHONE NUMBER _____ EMAIL ADDRESS _____

SECTION D: SOLE PROPRIETORSHIP LICENSE TYPE _____
BUSINESS NAME _____
BUSINESS ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
CITY PERSONAL PROPERTY NUMBER _____ FID / EIN NUMBER _____
OWNER'S NAME _____ DRIVER'S LICENSE # _____ PHONE NUMBER _____
HOME ADDRESS _____ CITY/STATE/ZIP _____ OWN LEASE
OTHER CITY-OWNED PROPERTY PARCELS _____
EMAIL ADDRESS _____

SECTION E: PERSONAL SERVICES
NAME _____ ADDRESS _____ OWN LEASE
CITY/STATE/ZIP _____
PHONE NUMBER _____ DRIVER LICENSE # _____
OTHER PROPERTY ADDRESSES OWNED IN WITHIN DETROIT _____
SOCIAL SECURITY NUMBER _____ EMAIL ADDRESS _____

FOR TREASURY COLLECTION USE ONLY:

APPROVED DENIED DENIED WITH ATTACHMENTS

SIGNATURE

DATE

CLEARANCE VALID UNTIL

Personal Property Tax ID

Coleman A. Young Municipal Center

8th Floor Suite 804

Tax ID # _____

Email Address: personalproperty@detroitmi.gov

Phone Number: (313) 224-3025

Applicant must submit this page with the application.

Thank You!

Business License Center
