

SUMMARY

List payments with D941/501 employer's returns

Amount withheld as reported on quarterly returns

JANUARY	
FEBRUARY	
MARCH	
Quarter Ended MARCH 31	\$
APRIL	
MAY	
JUNE	
Quarter Ended JUNE 30	\$
JULY	
AUGUST	
SEPTEMBER	
Quarter Ended SEPT 30	\$
OCTOBER	
NOVEMBER	
DECEMBER	
Quarter Ended DEC 31	\$
TOTAL PAID*	\$
* (Enter on Page 1, line 1.)	

JANUARY	
FEBRUARY	
MARCH	
Quarter Ended MARCH 31	\$
APRIL	
MAY	
JUNE	
Quarter Ended JUNE 30	\$
JULY	
AUGUST	
SEPTEMBER	
Quarter Ended SEPT 30	\$
OCTOBER	
NOVEMBER	
DECEMBER	
Quarter Ended DEC 31	\$
TOTAL PAID*	\$
* (Enter on Page 1, line 2.)	

INSTRUCTIONS FOR FORM DW-3

Who must file — Every employer must file form DW-3 for the previous year on or before the last day of February. (Please note that the remittance of fourth quarter tax withheld is due on or before January 31.) Form DW-3 serves as the transmittal statement for Form W-2. A form W-2 must be submitted for each employee:

- a. From whom Detroit tax has been withheld during the year, or
- b. Who earned wages in Detroit or lived in Detroit during the year, even though no income tax was withheld.

Information Required

Form W-2 must set forth employer's name, address and identification number, and

1. Employee's name and address
2. Employee's social security number
3. Total compensation paid during the year
4. Amount of Detroit Income Tax withheld

This information must be furnished to the City on Copy 1 of approved W-2 form. The City will accept diskettes and CDs in the proper format in lieu of W-2s. Diskettes and CD-Rom should be in Excel or text format.

Reconciliation — The reconciliation form DW-3 applies only to City of Detroit income taxes withheld. Line 1 must be supported by a detailed listing (such as an adding machine tape) indicating the total of taxes as shown on W-2's. Line 2 must state the total amount paid as per the summary on the reverse side of the Form DW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

Filing — Form DW-3 must be filed. If line 1 is greater than line 2, payment must accompany form DW-3. (Make checks payable to "Treasurer, City of Detroit".) If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. **DO NOT TAKE CREDIT ON ANY D941/501**, a refund will be issued by the City after verification of the facts.

Mailing — Mail completed DW-3 form with W-2 forms to City of Detroit Finance Department, Income Tax, 2 Woodward Ave., Suite 1220, Detroit, Michigan 48226. Postal rules require that this material be sent First Class mail. Large numbers of W-2 forms may be forwarded in more than one package. Packages should be numbered serially as part of a group (e.g., 1 of 5, 2 of 5, 3 of 5, 4 of 5, 5 of 5) and be clearly marked with the name of the employer account to which they belong.

Employers desiring further information may call 313-224-3315.

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.