

**Accounting Aid Society**  
**Site Coordinator Update – March 4, 2023**

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**City Tax Returns – When to File (UPDATED INFORMATION)**

**UPDATE:** After consulting with the City of Pontiac, and being aware that the State shares some information with the Michigan cities that impose a city income tax, we have revised our guidelines on when to file returns for the cities of Hamtramck, Highland Park, and Pontiac.

Although the guidelines listed below for these cities is above what each city requires, hopefully the filing of city returns under these guidelines will help eliminate unnecessary correspondence from the city to the taxpayer.

(Note: We have included Detroit filing information below so that all city filing information is in one location. There has been no change to our Detroit filing instructions.)

**Follow the guidelines below on when to file a city tax return for a resident:**

For complete instruction, and for the filing requirements for part-year residents and nonresidents, refer to each city's instructions which can be found at <https://www.michigan.gov/taxes/iit-forms/city-income-tax-forms>.

**Detroit – When to File a Resident Return**

We have been advised by Michigan Department of Treasury that City of Detroit tax returns with \$1 of AGI *should not* be filed. This change should already be in effect at the tax sites.

File a City of Detroit resident return based on the filing requirements:

- Must file a return if AGI exceeds the personal exemption allowance
- Must file a return if city tax is owed
- If AGI is less than the personal exemption allowance and City of Detroit income tax was withheld from earnings, a return must be filed to claim a refund of the tax withheld
- Should also file a City of Detroit return if a federal return was filed (**except** for \$1 AGI returns). This will eliminate unnecessary correspondence from Treasury.

**Hamtramck – When to File a Resident Return**

- File a City of Hamtramck resident return if AGI is greater than the total of personal and dependency exemptions. Also see Note below.

**Highland Park – When to File a Resident Return**

- File a City of Highland Park resident return if AGI is greater than the total of personal and dependency exemptions. Also see Note below.

**Pontiac Filing Requirement – Residents**

- File a City of Pontiac resident return if AGI exceeds the personal exemption amount. Also see Note below.

Note: Hamtramck, Highland Park, and Pontiac returns should also be filed if AGI is less than the amounts shown above and city income tax was withheld from earnings in order to claim a refund of the tax withheld.