



**INSTRUCTIONS FOR FORM D-U1  
DETROIT UTILITY USERS TAX  
MONTHLY RETURN**

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**FILING** — A return must be filed for each month of the calendar year. Tax amounts billed or self tax amounts for any given month must be remitted on or before the last day of the following month. If no tax was billed, or no self tax is due, you must nevertheless file a return with the notation “NONE” on line 5 or line 20. In addition, the filing of an annual return is required on Form D-U1A. The annual return is due on or before April 30th following the end of the tax year.

**TAX BILLED** (Lines 1-5) — Public utilities and resale customers should report the amount of tax billed utility users during the month shown on the return.

**DEDUCTIONS** (Lines 6-10) — Public utilities and resale customers may deduct from the amount due the City of Detroit a collection fee, an adjustment for tax billed but not actually collected, refusals to pay and refunds made to utility users.

**Collection Fee** — A collection fee of 1% of the tax billed utility users (Line 5) is deducted from total tax.

**Write-offs** — The Detroit tax previously billed on utility billings, which have been determined to be uncollectible and were written off by the Public Utility or resale customer, may be deducted from the amount due the City.

**Refusal to Pay** — If a “User” refuses to pay the tax billed, a deduction may be made for such amounts. However, a listing showing user’s name, address and amount billed must be submitted with your return to support your deduction.

**Refunds** — If tax previously billed and remitted to Detroit is refunded at a later date, the tax refunded may be deducted from your current remittance.

**TOTAL TAX BILLED** — Report Tax Billed, line 5, less the sum of your deductions for collection fee, write-offs, refusals and refunds, line 10. Enter on line 11.

**SELF TAX** (Lines 12-20) — Resale customers should report the tax due on utilities used in their business.

**Transported Gas** — Lines 14-18 are to be completed only by utility users who purchased natural gas from vendors away from MichCon. Enter the applicable cost of gas purchased information and compute the tax at 5%.

**OTHER** (Line 19) — All other adjustments to the tax due, may be reported on Line 19; however, an explanation and schedules to support your adjustment must be submitted with your return.

**TOTAL TAX DUE** (Line 21) — Total Tax Due is the sum of Total Tax Billed and Total Self Tax, lines 11 and 20.

**PAY THIS AMOUNT** (Line 21) — Make your remittance payable to “**Treasurer, City of Detroit**” and mail to: **Income Tax Division 46501, P.O. Box 67000, Detroit, MI 48267-0465.**