

**City of Detroit Withholding Tax Schedule - 2023**

Issued under authority of Public Act 284 of 1964, as amended.

Type or print in blue or black ink.

**INSTRUCTIONS:** You must complete a Withholding Tax Schedule (City Schedule W) to claim withholding or allocate compensation outside the city on your City Income Tax Return. **Do not attach your W-2s.** Include your completed City Schedule W with Form 5118, Form 5119, or Form 5120. If you need additional space, complete the *City of Detroit Withholding Tax Continuation Schedule* (Form 5253).

1. Filer's First Name	M.I.	Last Name	2. Filer's Full Social Security No. (Example: 123-45-6789)
			— —
If a Joint Return, Spouse's First Name	M.I.	Last Name	3. Spouse's Full Social Security No. (Example: 123-45-6789)
			— —
4. Return for the city of: <b>DETROIT</b>			City Code <b>170</b>

**PART 1: CITY TAX WITHHELD**

	A <small>Enter "X" for: Filer or Spouse</small>	B — Employer's federal identification number (Example: 38-1234567)	C Employer's name	D — Wages, tips and other compensation from Box 1 of W-2 (see instructions)	E City income tax withheld from Box 19 of W-2
1.				00	00
2.				00	00
3.				00	00
4.				00	00
5.				00	00
6.				00	00
7.				00	00
8.				00	00
5. <b>Total City Tax Withheld.</b> Enter here and carry to Form 5118, line 17, Form 5119, line 20 or Form 5120, line 36.					00

**PART 2: CITY TAX PAID FOR YOU BY A PARTNERSHIP**

A Name of Partnership	B Federal Identification Number	C Tax Paid
		00
		00
		00
6. <b>Total.</b> Enter here and carry to Form 5118, line 19, Form 5119, line 22 or Form 5120, line 38. ....		00

Check this box and complete the *City of Detroit Withholding Tax Continuation Schedule* (Form 5253) if you have more than eight W-2s to report or had tax paid on your behalf by more than three partnerships.

**NOTE:**

- All wage income earned by residents is subject to tax. Residents **should not** complete Part 3 on page 2.
- Nonresidents and part-year residents who performed any work outside the city must complete Part 3 on page 2.



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## NONRESIDENTS AND PART-YEAR RESIDENTS ONLY

### PART 3: WAGE ALLOCATION FOR NONRESIDENTS AND PART-YEAR RESIDENTS

Part 3 is used by nonresidents and part-year residents to compute wages earned in Detroit. Do not complete Part 3 if all of your work is performed in Detroit because all wages are subject to tax. See instructions for additional information and definition of "days worked". All wages reported on Part 1 of this form will be allocated 100% to the City of Detroit if Part 3 is not completed.

Residents **do not** complete Part 3 because all wages are subject to tax.

A separate computation must be made for each W-2. If any column's computation equals zero, enter "0", do not leave blank. If both filer and spouse have income subject to allocation, both must report their compensation here and figure them separately. The sum of wages earned in Detroit in column H should be reported on Form 5119, line 9 or Form 5120, line 10, column B. If you need additional space, include a *City of Detroit Withholding Tax Continuation Schedule* (Form 5253).

	A	B	C	D	E	F	G	H
	Enter "X" for: Filer or Spouse	Number of days paid (5 day week x 52 weeks = 260 days)	Number of vacation days, holidays, and other days not worked.	Actual number of days worked everywhere. <b>Subtract C from B.</b>	Actual number of days worked in Detroit	Percentage of days worked in Detroit. <b>Divide E by D.</b>	Total wages shown on W-2 (City Schedule W) (see instructions)	Wages earned in Detroit. <b>Multiply G by percentage in F.</b>
1.						%	00	00
	If column B is not 260 days, enter explanation.							
2.						%	00	00
	If column B is not 260 days, enter explanation.							
3.						%	00	00
	If column B is not 260 days, enter explanation.							
4.						%	00	00
	If column B is not 260 days, enter explanation.							
5.						%	00	00
	If column B is not 260 days, enter explanation.							
6.						%	00	00
	If column B is not 260 days, enter explanation.							
7.						%	00	00
	If column B is not 260 days, enter explanation.							
8.						%	00	00
	If column B is not 260 days, enter explanation.							

**NOTE:** If your City of Detroit allocation is less than 100 percent, please obtain a letter from your employer to verify columns B through E of Form 5121 and retain your work log. Treasury may request a copy of your work log and employer letter.