



**CITY OF HIGHLAND PARK**  
c/o Income Tax Division  
3401 Evaline  
Hamtramck MI 48212  
Phone (313) 800-5233 ext. 363

Dear Business Owner:

Welcome to the City of Highland Park.

At this time, I would like to inform you that as a new business opening in our city, Highland Park charges an income tax for businesses (and individuals), that your business/you will need to pay. Your business needs to register by submitting the attached form as mandated by the City Ordinance. Please note that employers with one (1) or more employees are mandated by the City Ordinance to withhold money from their employee's paychecks. Checks are to be made payable to the City of Highland Park Treasurer. I have enclosed the documents you will need to get you started. **The forms for tax filings are available at our website [www.highlandparkmi.gov](http://www.highlandparkmi.gov).**

All businesses need to file a Highland Park corporation/partnership tax return or other business schedules with your Highland Park individual return. Corporation/partnership tax returns need to include the first 5 pages of the Federal tax return and all applicable schedules and statements when filed with the city. Owners of corporations/partnerships also will need to file an individual tax return for Highland Park (the individual return requires pages 1 & 2 of the Federal tax return to be included with the filing).

If you have any questions regarding this matter, please do not hesitate to contact me at 313-800-5233 ext. 363.

Sincerely,

*Pamela Kowalewski*

Income Tax Administrator  
City of Hamtramck and City of Highland Park

**\*\*Highland Park Income Tax filing deadline is April 30<sup>th</sup>.**



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### **Highland Park Business Taxpayers:**

- **Corporation:** HP-1120; Federal 1120 or 1120S - pages 1-5; all statements of explanation; K1's, if applicable; and proof of rent payments to landlord, if applicable.
- **Partnership:** HP-1065; Federal 1065 - pages 1-5; all statements of explanation; K1's; and proof of rent payments to landlord, if applicable.
- **Individual with Schedule C:** HP-1040; Federal 1040 – pages 1&2, Schedule C, all applicable statements of explanation; and proof of rent payments to landlord, if applicable.
- **Individual with Schedule E:** HP-1040; Federal 1040 – pages 1&2, Schedule E, all applicable statements of explanation.

A **paper copy** of the tax return must be submitted to the Income Tax Office

**\*\*Failure to mail to the proper address, attach supporting documentation, attach incorrect or incomplete documentation, will delay processing of the tax return, or result in corrections being made to the return.**

**DO NOT EMAIL ANY INCOME TAX RELATED DOCUMENTATION, IT WILL NOT BE ACCEPTED.**

## **HP-SS-4 City of Highland Park New Business Registration/Employer Withholding**

**Complete this registration form if required to withhold or voluntarily withholding and:**

- 1) Started a new business 2) Purchased an ongoing business 3) Started doing business in the City of Highland Park 4) Changed the type of business ownership (e.g. from sole proprietorship to partnership, incorporating a sole proprietorship or partnership)**

**Employers that are required to register and withhold:**

- 1) Employers having a location in the City of Highland Park 2) Employers doing business in the City of Highland Park, even though they are not located in the City.**

**Withhold Tax from Wages Paid to the Following Employees:**

- 1) All residents of the City of Highland Park whether or not they work in the City 2) All non-residents who work in the City of Highland Park. Withhold only on wages earned in the City of Highland Park.**

**Highland Park Forms:** Visit [www.Highlandparkmi.gov](http://www.Highlandparkmi.gov) for payroll withholding instructions & forms - Click on Forms & Permits in the red box; click on Tax Forms. Tax Rates: Resident Individuals - 2% Non-resident Individuals - 1% Corporations - 2% **Questions? Call Ph. (313) 800-5233 ext. 363**

**Mail to: Highland Park Income Tax Unit, Attn: Withholding, 3401 Evaline St, Hamtramck, MI 48212  
 Fax to: (313) 782-4930 - Cover page - Highland Park Income Tax Attn: Withholding**

1. BUSINESS NAME:		EMPLOYER'S FEDERAL IDENTIFICATION NUMBER	
2. OWNER'S NAME: (IF DIFFERENT FROM BUSINESS NAME)			
3. MAIN OFFICE MAILING ADDRESS:			
4. HIGHLAND PARK ADDRESS:			
5. (CHECK TYPE OF ORGANIZATION) SOLE PROPRIETOR    PARTNERSHIP    CORPORATION    OTHER		6. LOCAL TELEPHONE #	7. EMAIL ADDRESS
7. NO. OF EMPLOYEES		8. ACCOUNTING CALENDAR PERIOD YEAR    FISCAL YEAR ENDING	
9. IF THIS BUSINESS WAS PREVIOUSLY OWNED BY ANOTHER EMPLOYER PRINT NAME BELOW:		10. GIVE THE DATE THE BUSINESS WAS ACQUIRED BY CURRENT EMPLOYER:	
_____ SIGNATURE		_____ TITLE	_____ DATE

For more information, call the Income Tax Division at (313) 870-9366.

Each employer withholding City of Highland Park Income Tax should register with the Income Tax Unit. For the convenience of the employer, the Federal Identification Number assigned to the employer by the IRS will be used for the City of Highland Park Income Tax Unit records. If an employer does not have a Federal ID Number at the time of filing the City of Highland Park Income - reports, contact needs to be made again after receiving the Federal ID number.

When for any reason the Federal Identification Number is not required, an Identification number will be assigned by the City of Highland Park Income Tax Unit for City withholding purposes. Information collected on this form is confidential pursuant to MCL 141.674(1), Michigan Uniform City Income Tax Ordinance; Sec.74(1). Information gained by the administrator, city treasurer or any other city official, agent or employee as a result of a return, investigation, hearing or verification required or authorized by this ordinance is confidential, except for official purposes in connection with the administration of the ordinance and except in accordance with a proper judicial order.

## CITY OF HIGHLAND PARK INSTRUCTIONS FOR HP-941/501

A monthly payment of Highland Park income tax withheld is required for each month in which the amount withheld exceeds \$100.00 Payment is due on or before the last day of the month following the month in which the taxes were withheld

A quarterly payment is allowed when the amount withheld does not exceed \$100.00 per month. Payment of withholding on a quarterly basis is due on or before the last day of the month following the quarter in which the taxes were withheld.

Lines 1, 2, & 3 reflect the amount of taxes withheld for each month of the period

Line 4 reflects the total tax withheld for the quarter.

Lines 5 & 6, if applicable see below.

Line 7 is amount to be paid with this return.

**Note:** This form must be filed. If you have not withheld during the quarter, you must nevertheless file a return with the notation "None" on line 7. Checks should be made payable to "Treasurer, City of Highland Park and mailed to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239.

Adjustment of Income Tax Withheld Lines 5 & 6 is used to correct errors made on prior returns for the current calendar year. DO NOT MAKE ADJUSTMENTS FOR UNDERCOLLECTIONS OR OVERCOLLECTIONS APPLICABLE TO A PRIOR YEAR. CONSULT THE INCOME TAX BY CALLING (313) 800-5233, Ext 363.

Employer I.D. #-Your Federal Employer Identification Number is used by the City of Highland Park and is printed on your Form HP-941/501. If a new employer has not received a Federal Identification Number, the City will assign a temporary one. This will be in effect until the Federal number is assigned. A Federal Identification Number may be obtained from any Internal Revenue district office by filing Form SS-4. IN NO CASE SHOULD AN EMPLOYER USE A NUMBER ASSIGNED TO A PRIOR OWNER.

Correcting Preprinted Data-If your payment is for a different period than indicated or employer identification number is incorrect, the necessary corrections should be made on the face of the form. Address change may be made on separate address change voucher.

Final Return-If you do not expect to pay wages subject to tax in the future you must file a HP-941/501. Complete Forms W-2, Withholding Tax Statement and W-3 Reconciliation of Income Tax Withheld, and mail within 30 days to City of Highland Park Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239.

Sale or Transfer of Business-If a business is sold or transferred, each employer must file a separate return. Neither employer should report wages paid by the other employer.

If a statutory merger or consolidation occurs, the continuing corporation will file in the same manner as it does for Federal withholding.

### INSTRUCTIONS FOR HPW-3

**Who must file** – Every employer must file for HPW-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 HPW-3 serves as the transmittal statement for Form W-2 Copy A.
- W-2 must be submitted for each Employee
  - a. From whom Highland Park tax has been withheld during the year, or
  - b. Who earned wages in Highland Park or lived in Highland Park during the year, even though no income tax was withheld.

**Information Required**

- Form W-2 must set forth employer's name, address, 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 Highland Park Income Tax withheld.

This information must be furnished to the City on Copy A or Copy 1 of approved W-2.

**Reconciliation** – The reconciliation or Form HPW-3 applies only to City of Highland Park 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-2s. Line 2 must state the total amounts paid as per the summary on the reverse side of Form HPW-3. Do not list payments for more than one calendar year. Each year is reconciled separately.

**Filing** – Form HPW-3 must be filed. If line 1 is greater than line 2 payment must accompany Form HPW-3 (Make checks payable to "Treasurer, City of Highland Park). If line 2 is greater than line 1 attach an explanation and request a refund of the overpayment. DO NOT TAKE CREDIT ON ANY HP941/501, a refund will be issued by the City after verification of the facts.

**Mailing** – Mail completed form HPW-3 with forms W-2 to: City of Highland Park, Income Tax, c/o P.O. Box 239 Eaton Rapids, Mi 48827-0239. Postal rules require that this material be sent First Class mail. Large numbers of Form W-2 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) 800-5233, Ext 363.

### RETAIN AS EMPLOYER'S WORK SHEET TO RECORD DETAILS ON HP-941/501

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 \$	

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**1**

SIGNATURE \_\_\_\_\_ PHONE # \_\_\_\_\_  
 TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
1-1-23 to 3-31-23	4-30-23	

**MAKE CHECK & MAIL TO** ➔

AMOUNT WITHHELD 1	1ST MONTH THIS QTR
AMOUNT WITHHELD 2	2ND MONTH THIS QTR
AMOUNT WITHHELD 3	3RD MONTH THIS QTR
TOTAL TAX WITHHELD THIS QUARTER	4 *
ADJUSTMENT	5
ADJUSTED TAX WITHHELD	6
AMOUNT DUE	7 *

**CITY OF HIGHLAND PARK**  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**2**

SIGNATURE \_\_\_\_\_ PHONE # \_\_\_\_\_  
 TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
4-1-23 to 6-30-23	7-32-23	

**MAKE CHECK & MAIL TO** ➔

AMOUNT WITHHELD 1	1ST MONTH THIS QTR
AMOUNT WITHHELD 2	2ND MONTH THIS QTR
AMOUNT WITHHELD 3	3RD MONTH THIS QTR
TOTAL TAX WITHHELD THIS QUARTER	4 *
ADJUSTMENT	5
ADJUSTED TAX WITHHELD	6
AMOUNT DUE	7 *

**CITY OF HIGHLAND PARK**  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**3**

SIGNATURE \_\_\_\_\_ PHONE # \_\_\_\_\_  
 TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
7-1-23 to 9-30-23	10-31-23	

**MAKE CHECK & MAIL TO** ➔

AMOUNT WITHHELD 1	1ST MONTH THIS QTR
AMOUNT WITHHELD 2	2ND MONTH THIS QTR
AMOUNT WITHHELD 3	3RD MONTH THIS QTR
TOTAL TAX WITHHELD THIS QUARTER	4 *
ADJUSTMENT	5
ADJUSTED TAX WITHHELD	6
AMOUNT DUE	7 *

**CITY OF HIGHLAND PARK**  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**HIGHLAND PARK INCOME TAX WITHHELD**  
 IF FINAL RETURN, CHECK HERE AND COMPLETE QUESTIONS ON THE REVERSE SIDE  
 HP941-501

**4**

SIGNATURE \_\_\_\_\_ PHONE # \_\_\_\_\_  
 TITLE \_\_\_\_\_ DATE \_\_\_\_\_

PERIOD	DUE ON	IDENTIFICATION NO.
10-1-23 to 12-31-23	1-31-24	

**MAKE CHECK & MAIL TO** ➔

AMOUNT WITHHELD 1	1ST MONTH THIS QTR
AMOUNT WITHHELD 2	2ND MONTH THIS QTR
AMOUNT WITHHELD 3	3RD MONTH THIS QTR
TOTAL TAX WITHHELD THIS QUARTER	4 *
ADJUSTMENT	5
ADJUSTED TAX WITHHELD	6
AMOUNT DUE	7 *

**CITY OF HIGHLAND PARK**  
 Withholding Payment  
 P.O BOX 239  
 EATON RAPIDS, MI 48827-0239  
 VALIDATION AREA BELOW

**CITY OF HIGHLAND PARK-ANNUAL RECONCILIATION - INCOME TAX WITHHELD**

DUE ON OR BEFORE 2-28-2024 IDENTIFICATION NO. \_\_\_\_\_

SIGNATURE \_\_\_\_\_ PHONE # \_\_\_\_\_  
 TITLE \_\_\_\_\_ DATE \_\_\_\_\_

RETURN WITH FORMS W-2 TO  
**CITY OF HIGHLAND PARK**  
 INCOME TAX  
 P.O Box 239  
 Eaton Rapids, MI 48827-0239

NUMBER OF W-2'S SUBMITTED \_\_\_\_\_

**HPW-3**

TAX WITHHELD AS SHOWN ON ATTACHED W2'S	1
TAX PAID TOTALS FROM REVERSE SIDE	2
BALANCE DUE PAY IN FULL THIS RETURN	3
OVERPAYMENT ATTACH EXPLANATION	4

**2023**