

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.641 Annual return; joint return.

Sec. 41. (1) Every corporation doing business in the city and every other person having income taxable under this ordinance in any year before the 1997 tax year or in any tax year after the 1996 tax year for which the city has not entered into an agreement with the department of treasury pursuant to section 9 of chapter 1, shall make and file with the city an annual return for that year, on a form furnished or approved by the city, on or before the last day of the fourth month for the same calendar year, fiscal year, or other accounting period, that has been accepted by the internal revenue service for federal income tax purposes for the taxpayer. For tax years after the 1996 tax year and for which a city has entered into an agreement pursuant to section 9 of chapter 1, the annual return required by this subsection shall be filed with the city or the department as provided by the agreement on or before the fifteenth day of the fourth month for the same calendar year, fiscal year, or other accounting period that has been accepted by the internal revenue service for federal income tax purposes for the taxpayer.

(2) A husband and wife may file a joint return and, in such case, the tax liability is joint and several.

History: 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1971, Act 169, Imd. Eff. Dec. 2, 1971;—Am. 1996, Act 478, Eff. Jan. 1, 1997.