



## **INCOME TAX OFFICE**

**Income Tax Administrator**

**Linda J Cross**

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**(517) 448-8983**

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### **How to Pay Income Tax**

- Mail in a check or money order payable to the City of Hudson;

City of Hudson Income Tax Department  
PO Box 231  
Hudson, MI 49247

- Pay by Credit, Debit Card, Check or Cash at the City Office.  
A 3% convenience fee will be charged for all credit/debit card payments.

### **Tax Return Filing Dates**

- 2023 tax returns are due May 1, 2024.

### **City Tax Rates**

- The rate for city residents and businesses is 1%
- The rate for non-residents working in the city is 0.5%

### **Estimated Payment Due Dates**

Quarterly payments are due on or before

- April 30<sup>th</sup>
- June 30<sup>th</sup>
- September 30<sup>th</sup>
- January 31<sup>st</sup>

## **Residents / Non-Residents**

Residents are those that live within the city limits, whether they rent or own a home. Non-residents are those that live outside the city limits, but work inside the City of Hudson. Part-year residents need to file a return for the portion of the year that they were a resident.

## **Businesses**

Businesses that must withhold City of Hudson Income Tax:

- Every employer who does business in the City of Hudson is required to withhold Hudson income tax. This applies even if you do not maintain a location in Hudson.
- Nonprofit organizations that are exempt from income tax, such as charitable, religious and governmental organizations, must withhold tax from compensation paid to their employees.
- If you are located outside Hudson and have employees who work in Hudson, you must withhold Hudson income tax for all employees working in Hudson.

## **Employer Withholding Payments**

Quarterly payments are due on or before: April 30<sup>th</sup>, July 31<sup>st</sup>, October 31<sup>st</sup>, and January 31<sup>st</sup>. Monthly payments are due by the last day of the following month. Please submit payment with a HU-941.

Employers that withhold the income tax need to file a HUW-3 reconciliation by the last day in February, along with copies of their employee's W-2s.