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		Draft 3/22/2021							
Michigan Department of Treasury - City Tax Administra Form 5209, Instructions for CITY Inc			for Extension of Time t	to File					
Important Information		-	re Time to File Your 202						
An extension of time to file is NOT an extension of time to pay the required tax. Read the entire instructions before completing a CITY Income Tax Return Application for Extension of Time to File (Form 5209). • An extension is not necessary when you expect to claim a refund. Late filing penalty may not apply as refunds can be claimed up to 4 years from the original due date without an extension. • You must have made payments, through withholding and/or estimated payments, toward your 2021 City Income Tax for at least 70% of your prior or current year tax liability, whichever is less, AND pay your required tax by the original due date of the return to be approved for an extension. • If at the time the extension is filed, it is determined additional City of Detroit tax is due, send the amount due and a completed Form 5209.		Income Tax Re							
		 Complete Form 5209. See Line-by-Line Instructions below. U.S. Form 4868 will not be accepted. Application for Extension of Time to File Michigan Tax Returns (Form 4) will not be accepted. The form and payment must be postmarked on or before the original due date of the return. City Income Tax Returns are due April 15, 2022. Make check payable to State of Michigan - Detroit. Print "2021 City Extension" and the last four digits of the filer's Social Security number on the check. Detach Form 5209 from the instructions. Submit form and payment to the Michigan Department of Treasury at the address listed on the form. 							
					The form and payment must be postmarked on or before the original due date of the return.		• This extension of time, if approved, will be granted for a period not to exceed six months (October 15th). Remember: An extension of time to file is NOT an extension of time to pay the		
					Penalty and Interest If the tax due is underestimated and sufficient payment is not paid with the application for extension on or before the original due date of the return, penalty and interest will be due on the unpaid or underpaid amount. The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1 of each year. Interest is charged from the original due date of the return to the date the balance of the tax is paid. The initial penalty is 1 percent of tax due. Penalty increases by an additional 1 percent per month or fraction thereof, to a maximum of 25 percent for failure to pay. Any one of the following penalties may also apply to the unpaid tax:		required tax.		
							Line-by-Line Instructions		
							Lines not listed are explained on the form. Line 2: Enter the month and year your tax year ends, NOT the		
date you are making the payment. For most City income tax filers, this date is 12-2021. Lines 3 and 4: Enter your full Social Security number (9 digits) on line 3. If filing a joint return, enter your spouse's full Social Security number on line 4. Line 8: Enter your current mailing address. Line 9: Enter the amount of your extension payment. This payment should be claimed, in addition to any estimated payments or credit forward, on the corresponding line of your City Income Tax return.									
			10 percent for negligence;25 percent for intentional disregard of the law.				Tux Totulii.		
			•	ail with your navm			nent. Do not fold or s	tanle the voucher	
			Michigan Department of Treasury - City Tax Administr					Issued under the authority of Public Act 284 c	of 1964, as amended.
CITY Income Tax Return Applica Make check payable to "State of Michigan - Detroit." Pri Mail to: Michigan Department of Treasury, PO Box 307	int "2021 City Extensio	n" and last four digits of file		neck.					
Extension request is for City Income Tax			2. Month and Year Tax Year Ends (MM-YYYY)						
3. Filer's Full Social Security Number	4. Spouse's Full Social S	ecurity Number	5. Extension requested for City of: DETROIT	6. City Code 170					
7. Filer's Name (First Name, Middle Initial, Last Name)									
8. Mailing Address (Address, City, State, ZIP Code)			9. Payment Amount						
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+ 0000 2021 107 01 27 4									
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