

Form 5209, Instructions for CITY Income Tax Return Application for Extension of Time to File**Important Information**

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.
- The form and payment must be postmarked on or before the original due date of the return.

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:

- 10 percent for negligence;
- 25 percent for intentional disregard of the law.

Detach here and mail with your payment. Do not fold or staple the voucher.

Michigan Department of Treasury - City Tax Administration, 5209 (Rev. 03-21)

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

CITY Income Tax Return Application for Extension of Time to File

Make check payable to "State of Michigan - Detroit." Print "**2021 City Extension**" and last four digits of filer's **Social Security number** on the check.

Mail to: Michigan Department of Treasury, PO Box 30738, Lansing, MI 48909

1. 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 Security 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 00	

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