| | Michigan Department of Treasury - City Tax Administration, 5209 (Rev. 08-22) | |
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| - | Form 5209, Instructions for CITY Income Tax Retur | n Application for Extension of Time to File |
| | Important Information | Make check payable to State of Michigan - Detroit. |
| | | • Print "2022 City Extension" and the last four digits of |
| | Read the entire instructions before completing a CITY Income Tax Return Application for Extension of Time to File (Form 5209). | the filer's Social Security number on the check. |
| | An extension is not necessary when you expect to claim a | • Detach Form 5209 from the instructions. Submit form to the |
| | refund. Late filing penalty may not apply as refunds can be | Michigan Department of Treasury at the address listed on the |
| | claimed up to 4 years from the original due date without an | form. |
| | extension. | • This extension of time, if approved, will be granted for a period |
| | • The form must be postmarked on or before the original due | not to exceed six months (October 18th). |
| | date of the return. | Line-by-Line Instructions |
| | Penalty and Interest | Lines not listed are explained on the form. |
| | If the tax due is underestimated and sufficient payment is not | |
| | paid on or before the extended due date of the return, penalty and | Line 2: Enter the month and year your tax year ends. For most |
| | interest will be due on the unpaid or underpaid amount. | City income tax filers, this date is 12-2022. |
| | The interest rate is 1 percent above the adjusted prime rate and is | 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 |
| | adjusted on January 1 and July 1 of each year. Interest is charged | Security number on line 4. |
| | from the original due date of the return to the date the balance of | Line 8: Enter your current mailing address. |
| | the tax is paid. | |
| | The initial penalty is 1 percent of tax due. Penalty increases by an | Line 9: If applicable enter the amount of your extension payment. |
| | additional 1 percent per month or fraction thereof, to a maximum | This payment should be claimed, in addition to any estimated payments or credit forward, on the corresponding line of your City |
| | of 25 percent for failure to pay. | Income Tax return. |
| | 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. | |
| | 22 percent for monitorial datagard of the law. | |
| | To Request More Time to File Your 2022 City | |
| | Income Tax Return | |
| | C | |
| | 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 must be postmarked on or before the original due | |
| | • The form must be postmarked on or before the original due date of the return. | |
| | • City Income Tax Returns are due April 18, 2023. | |
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| | Detach here and mail with your paymer | |
| | Michigan Department of Treasury - City Tax. Administration, 5209 (Rev. 03-22) | Issued under the authority of Public Act 284 of 1964, as amended |
| | CITY Income Tax Return Application for Extens | ion of Time to File |
| | Make check payable to "State of Michigan - Detroit." Print "2022 City Extension" | |
| | Make check payable to State of Michigan - Detroit. "Print "2022 City Extension" Mail to: Michigan Department of Treasury, PO Box 30738, Lansing, MI 48909 | and tast four digits of their s social security number on the check. |
| | 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 Secu | urity Number 5. Extension requested for City of: 6. City Code |
| | | DETROIT 170 |
| | 7. Filer's Name (First Name, Middle Initial, Last Name) | |
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| | 8. Mailing Address (Address, City, State, ZIP Code) | 9. Payment Amount |
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