

# Form 4, Instructions for Application for Extension of Time to File Michigan Tax Returns

## Important Information

**An extension of time to file is not an extension of time to pay.** Read the Line-by-Line Instructions before completing Form 4. The form and payment must be postmarked on or before the original due date of the return.

**NOTE:** Do not use this form for City of Detroit extensions. Use Form 5209 for individual city filing extensions or Form 5301 for city corporate extensions.

### Income Tax (Individual, Composite and Fiduciary)

Individual and Fiduciary filers submit Form 4 or a copy of your federal extension. An extension of time to file the federal return automatically extends the time to file the Michigan return to the new federal due date. Composite filers must submit Form 4 even if a federal extension was filed. **An extension of time to file is not an extension of time to pay.** If you have not been granted a federal extension, the Michigan Department of Treasury (Treasury) will generally grant a 6 month extension for Individual Income Tax (IIT) and composite returns, or a 5.5 month extension for fiduciary returns.

- Do not file this form if you are not submitting a required extension payment with this form.
- If, at the time the extension is filed, it is determined additional Michigan tax is due, send the amount due and a completed Form 4 or a copy of your federal extension form. If filing Form 4, do not send a copy of the federal extension to Treasury. Retain a copy for your records. Extension requests received without required payment will be denied. Late filing penalty and interest will accrue on the unpaid tax from the original due date of the return.
- Payments made to date include withholding, estimated tax payments, a credit forward from the previous tax year, and any other payments previously made for this tax year. IIT filers should include any Michigan withholding.
- 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.

## CIT and MBT

Business tax filers must use this form to request an extension and must file it even if the Internal Revenue Service has approved a federal extension.

- If this form is properly prepared, meeting all listed conditions, and filed timely, Treasury will grant you an extension to the last day of the eighth month beyond the original due date regardless of whether you are granted a federal extension.
- Do not send a copy of the federal extension to Treasury. Retain a copy for your records.
- An extension of time to file is not an extension of time to pay.** If there will be a business tax liability, payment must be included with this form and/or appropriate estimated tax payments must have been made during the tax year, **or the extension request will be denied.** Late filing penalty and interest will accrue on the unpaid tax from the original due date of the return.

**NOTE:** Public Act 38 of 2011 established the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that elect to continue claiming certificated credits.

**NOTE:** Business tax filers should check the box for CIT or MBT based on the business tax they plan to file. However, this form will extend both business taxes for the 2025 tax year if it is properly prepared, meets all listed conditions, and is filed timely. This form does not make the election to remain under the MBT.

## Unitary Business Group (UBG)

A UBG must file a combined return for its business taxes under the name and Federal Employer Identification Number (FEIN) or Michigan Treasury (TR) assigned number of the Designated Member (DM) of the group. Only the DM may submit a valid Form 4 for the UBG. If any other member submits Form 4, it will not extend the time for filing the combined return. Any payment included with such a request will be applied to the UBG. If a UBG includes standard members and financial institutions, it will have two DMs and file two combined returns. In that case, a separate



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

Michigan Department of Treasury, Form 4 (Rev. 03-25)

Issued under the authority of Public Acts 281 of 1967, as amended and 36 of 2007.

## Application for Extension of Time to File Michigan Tax Returns

Make check payable to "State of Michigan." Print "Michigan Extension" and last four digits of filer's Social Security number or full account number on the check. **Mail to: Michigan Department of Treasury, PO Box 30774, Lansing, MI 48909**

1. Extension request is for the following tax Check ONLY ONE <input type="checkbox"/> Income Tax (excludes Home Heating Credit) <input type="checkbox"/> Fiduciary Tax (includes Composite Filers) <input type="checkbox"/> Michigan Business Tax <input type="checkbox"/> Corporate Income Tax		2. Month and Year Your Tax Year Ends (MM-YYYY) —	3. Full Federal Employer Identification or TR No. —
		4. <input type="checkbox"/> Check if extension is requested for good cause (see instructions).	5. Filer's Full Social Security No. (9 digits)
		6. <input type="checkbox"/> Check if an extension was granted for filer's federal tax return.	7. Spouse's Full Social Security No. (if filing jointly)
8. Business or Trust Name		9. Tentative Annual Tax	
10. Filer's Name (first name, middle initial, last name) or Fiduciary/Trustee Name		11. Total Payments Made to Date	
12. Mailing Address (Address, City, State and ZIP/Postal Code, Country Code)		13. Payment Amount <div style="text-align: right;">.00</div>	

DO NOT WRITE IN THIS SPACE