

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

Important Information

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.
- The form 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 on or before the extended 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.

To Request More Time to File Your 2026 City Income Tax Return

- 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 date of the return.
 - City Income Tax Returns are due April 15, 2027.**
- Make check payable to State of Michigan - **City Income Tax Bureau.**
 - Print "**2026 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 to the Michigan Department of Treasury at the address listed on the form.
- This extension of time, if approved, will be granted for a period not to exceed six months (October 15th).

Line-by-Line Instructions

Lines not listed are explained on the form.

Line 2: Enter the month and year your tax year ends. For most City income tax filers, this date is 12-2026.

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: If applicable 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.

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

CITY Income Tax Return Application for Extension of Time to File

Make check payable to "State of Michigan - **City Income Tax Bureau.**" Print "**2026 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:	6. City Code
7. Filer's Name (First Name, Middle Initial, Last Name)			
8. Mailing Address (Address, City, State, ZIP/Postal Code, Country Code)		9. Payment Amount	
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