

# 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 2022 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 18, 2023.**

*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 - Detroit." Print "2022 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: <b>DETROIT</b>	6. City Code <b>170</b>
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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