Michigan Department of Treasury - City Tax Administration, 5209 (Rev. 08-22	Draft 8/29/2022
Form 5209, Instructions for CITY Income Tax Retu	AT Application for Extension of Time to File
Important Information	Make check payable to State of Michigan - Detroit.
Read the entire instructions before completing a CITY Income Tax	• Print "2022 City Extension" and the last four digits o
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 Michigan Department of Treasury at the address listed on the form the second s
refund. Late filing penalty may not apply as refunds can be	form.
claimed up to 4 years from the original due date without an 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	Line 2: Enter the month and year your tax year ends. For mos
paid on or before the extended due date of the return, penalty and	City income tax filers, this date is 12-2022.
interest will be due on the unpaid or underpaid amount.	Lines 3 and 4: Enter your full Social Security number (9 digits
The interest rate is 1 percent above the adjusted prime rate and is	on line 3. If filing a joint return, enter your spouse's full Socia
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	Security number on line 4.
the tax is paid.	Line 8: Enter your current mailing address.
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.	
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 paym	
Michigan Department of Treasury - City Tax Administration, 5209 (Rev. 03-2:	 Issued under the authority of Public Act 284 of 1964, as amended
CITY Income Tax Return Application for Exten	sion of Time to File
Make check payable to "State of Michigan - Detroit." Print "2022 City Extension	
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 Se	ecurity 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 Code)	9. Payment Amount