| An extension of time to file is not an extension of time to pay. The form and payment must be postmarked on or before the original due date of the return.Quarterly Youcher (Form 5300). This is the FEIN that should be used when filing the City of Detroit Corporate Income Tax Return (Form 5297).City Corporate Income 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 and/or the Michigan Department of Treasury has approved a state business tax extension.Penalty and Interest used when filing the City of Detroit Corporate Income Tax Return (Form 5297).Do not send a copy of the federal extension or state extension. Retain a copy for your records.The penalty rate is 1 percent per month or a fraction thereof up to a maximum of 25 percent.An extension is granted if Form 5301 is properly prepared, the request is postmarked before the due date of the return.The interest rate is 1 percent above the adjusted prime rate and is adjusted on January 1 and July 1. Interest is charged from the original due date of the return to the date the balance of the tax is paid.Submitting an Extension Write the Federal Employer Identification Number (FEIN) | Application for Extension of Time to File (| City Corporate Income Tax Return |
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| 5301 (Rev. 04-23) 2023 Application for Extension of Time to File City Corporate Income Tax Return Issued under authority of Public Act 284 of 1964, as amended. This voucher must be filed to request an extension of time to file a Corporate Income Tax Return for the city designated below. Taxpayer Name and Address (Street, City, State, ZIP Code) Tax Year Ending (MM-DD-YYYY) Federal Employer Identification Number (FEIN) Payment is for the City of City Code | 7 | |
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| Payment is for the City of City Code | This voucher must be filed to request an extension of time to file a Corporate Income T | ax Return for the city designated below. |
| Payment is for the City of City Code | Taynayer Name and Address (Street City State 700 Code) | Tay Year Ending (MMDD-YYYY) Enderal Employer Identification Number (EEIN) |
| | ruspayer Hame and Auricos (Ulice, Olly, State, All (Ulice) | |
| | | Payment is for the City of |
| | | |

Make check payable to "State of Michigan - Detroit." Write the FEIN, tax year and "City Corp Extension" on the check. Enclose the check and voucher. Do not fold or staple. Mail to Michigan Department of Treasury, PO Box 30409, Lansing MI 48909

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