Michigan Department of Treasury - City Tax Administration; 5209 (Rev. 04-2	Final Draft 4/15/2020
Form 5209, Instructions for CITY Income Tax Ret	
Torm \$255, margellons for STEE Income Tax Net	
Important Information	To Request More Time to File Your 2020 City
An extension of time to file is NOT an extension of time to pay	Income Tax Return
the required tax.	Complete Form 5209.
Read the entire instructions before completing a CITY Income Tax	 See Line-by-Line Instructions below.
Return Application for Extension of Time to File (Form 5209).	U.S. form 4868 will not be accepted.
• An extension is not necessary when you expect to claim a	• Application for Extension of Time to File Michigan Ta.
refund. Late filing penalty may not apply as refunds can be claimed up to 4 years from the original due date without an	<i>Returns</i> (Form 4) will not be accepted.
extension	• The form and payment must be postmarked on or before the
• You must have made payments, through withholding and/or	original due date of the return.
estimated payments, toward your 2020 City Income Tax for at	 City Income Tax Returns are due April 15, 2021. Make check payable to State of Michigan - Detroit.
least 70% of your prior or current year tax liability, whichever	• Make check payable to State of Michigan - Detroit. • Print "2020 City Extension" and the last four digits o
is less. AND pay your required tax by the original due date of the return to be approved for an extension.	the filer's Social Security number on the check.
• If at the time the extension is filed, it is determined additional	• Detach Form 5209 from the instructions. Submit form and
City of Detroit tax is due, send the amount due and a completed	payment to the Michigan Department of Treasury at the
Form 5209.	address listed on the form.
• The form and payment must be postmarked on or before the	This extension of time, if approved, will be granted for period not to exceed six months (October 15th). Remember: An approximately appro
original due date of the return.	extension of time to file is NOT an extension of time to pay th
Penalty and Interest	required tax.
If the tax due is underestimated and sufficient payment is not paid	Line-by-Line Instructions
with the application for extension on or before the original due	
date of the return, penalty and interest will be due on the unpaid or underpaid amount.	Lines not listed are explained on the form.
The interest rate is 1 percent above the adjusted prime rate and is	Line 2: Enter the month and year your tax year ends, NOT the date you are making the payment. For most City income tax filers
adjusted on January 1 and July 1 of each year. Interest is charged	this date is 12-2020.
from the original due date of the return to the date the balance of	Lines 3 and 4: Enter your full Social Security number (9 digits
the tax is paid.	on line 3. If filing a joint return, enter your spouse's full Socia
The initial penalty is 1 percent of tax due. Penalty increases by an	Security number on line 4.
additional 1 percent per month or fraction thereof, to a maximum	Line 8: Enter your current mailing address.
of 25 percent for failure to pay.	Line 9: Enter the amount of your extension payment. Thi payment should be claimed, in addition to any estimated payment
Any one of the following penalties may also apply to the unpaid	or credit forward, on the corresponding line of your City Incom
tax:	Tax return.
10 percent for negligence;	
25 percent for intentional disregard of the law.	
Detach here and mail with your payi	nent. Do not fold or staple the voucher.
Michigan Department of Treasury - City Tax Administration, 5209 (Rev. 03-	20) Issued under the authority of Public Act 284 of 1964, as amende
CITY Income Tax Return Application for Exte	
Make check payable to "State of Michigan - Detroit." Print "2020 City Extension Mail to: Michigan Department of Treasury, PO Box 30738, Lansing, MI 4890	
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	
	DETROIT 170
7. Filer's Name (First Name, Middle Initial, Last Name)	
8. Mailling Address (Address, City, State, ZIP Code)	9. Payment Amount
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