

Form 5209, Instructions for Application for Extension of Time to File City Tax Returns

Important Information

An extension of time to file is **NOT** an extension of time to pay the required tax.

Read the entire instructions before completing an *Application for Extension of Time to File City Tax Returns* (Form 5209).

- Do not file this form if a refund is expected.
- You must have made estimated payments, for 2015 City Income Tax Return, for a total of 70% or your prior or current year tax liability, whichever is less, AND pay determined tax by the original due date of the return to be approved for an extension.
- If at the time the extension is filed, it is determined additional City of Detroit tax is due, send the amount due and a completed Form 5209, *Application for Extension of Time to File City Tax Returns*.
- The form and payment must be postmarked on or before the original due date of the return.
- Penalty and interest will accrue on any tax unpaid by the original due date of the return.

Penalty and Interest

If the tax due is underestimated and sufficient payment is not paid 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.

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.

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

Michigan Department of Treasury - City Tax Administration, 5209 (09-15)

Issued under the authority of Public Act 284 of 1964, as amended.

Application for Extension of Time to File City Income Tax Returns

Make check payable to "State of Michigan - Detroit." Print "2015 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. * Do not file this form if a refund will be shown on the return.		2. Month and Year Your 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: DETROIT	6. City Code 170
7. Filer's Name (First Name, Middle Initial, Last Name)			
8. Mailing Address (Address, City, State, ZIP Code)		9. Payment Amount	00

To Request More Time to File Your 2015 City Income Tax Return

- Complete Form 5209.
 - See Line-by-Line Instructions below.
- The form and payment must be postmarked on or before the original due date of the return.
 - **City Income Tax Returns are due April 18th.**
- Make check payable to State of Michigan - Detroit.
 - Print "2015 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 and payment 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). Remember: An extension of time to file is **NOT** an extension of time to pay the required tax. Penalty and interest will accrue on any tax unpaid by the original due date of the return.

Line-by-Line Instructions

Lines not listed are explained on the form.

NOTE: Filings for other City of Detroit taxes should be done using City of Detroit tax forms. See www.detroitmi.gov for more information on other City of Detroit taxes.

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, this date is 12-2015.

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: 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.