Application for Extension of Time to File City Corporate Income Tax Return

Important Information

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.

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.

Do not send a copy of the federal extension or state extension. Retain a copy for your records.

An extension of time to file is not an extension of time to pay. If there will be a business tax liability, payment must be included with this form. Penalty and interest will accrue on the unpaid tax from the original due date of the return.

An extension is granted if Form 5301 is properly prepared, and the request is postmarked before the due date of the return. An extension is for six months beyond the original due date.

Taxpayers will be notified whether an extension request is approved or denied.

Line-by-Line Instructions

Taxpayer Name and Address: The address entered here is the address that will be used for correspondence regarding this extension request.

Tax Year Ending: Enter the month and year your tax year ends, **NOT** the date you are making the payment.

Federal Employer Identification Number (FEIN): Use the FEIN used when filing the *City of Detroit Corporate Income Tax Quarterly Voucher* (Form 5300). This is the FEIN that should be used when filing the *City of Detroit Corporate Income Tax Return* (Form 5297).

Penalty and Interest

If the tax due is underestimated and sufficient payment is not paid with the application for extension, penalty and interest will be due on the unpaid or underpaid amount.

The penalty rate is 1 percent per month or a fraction thereof up to a maximum of 25 percent.

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

Make the check payable to "State of Michigan - Detroit." Write the Federal Employer Identification Number (FEIN), tax year and "City Corp Extension" on the check. Complete Form 5301 and mail, with the payment, to:

Michigan Department of Treasury
PO Box 30409
Lansing MI 48909

Detach here and mail with your payment.

Michigan Department of Treasury - City Tax Administration
5301 (Rev. 04-24)

Reset Form

2024 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: DETROIT	City Code: 170
	WRITE PAYMENT AMOUNT HERE $	00

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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