Application for Extension of Time to File City Income Tax Estates and Trusts 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 Income Tax Estates and Trusts 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 tax liability, payment must be included with the form or the extension request will be denied. Penalty and interest will accrue on the unpaid tax from the original due date of the return.

If this form is property prepared, meeting all listed conditions, and filed timely, the taxpayer will receive an extension of six months beyond the original due date.

Line-by-Line Instructions

Name of Estate or Trust, Name of Fiduciary, and Address: The name and title entered here should match the name that will be filed with the *City of Detroit Income Tax — Estates and Trusts* return (Form 5462). The address entered here is the address that will be used for correspondence regarding this extension request.

Tax Year End: Enter the month, day 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 Form 5462.

Penalty and Interest

If the tax due is underestimated and sufficient payment is not paid with the application for extension, 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. Interest is charged from the original due date of the return to the date the balance of the tax is paid. For the current return rate, go online to **www.michigan.gov/citytax**.

Submitting an Extension

Make the check payable to "State of Michigan - Detroit." Print the taxpayer Federal Employer Identification Number, tax year, and "Form 5463" on the check, and mail it, with the completed form, to:

Michigan Department of Treasury
City Tax Administration
PO Box 30813
Lansing MI 48909

Reset Form

Detach here and mail with your payment.

Michigan Department of Treasury - City Tax Administration, 5463 (Rev. 09-23)

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

Tax Year End (MM-DD-YYYY)	Payment is for the City of	City Code
	DETROIT	170

Name of Estate or Trust			Federal Employer Identification Number	
Name of Fiduciary			1. Tentative Annual Tax	00
Address			2. Total Payments Made to Date	00
City	State	ZIP Code	3. Payment Amount	00

Make check payable to "State of Michigan - Detroit." Print the taxpayer FEIN, tax year, and "Form 5463" on the check.
Mail to: Michigan Department of Treasury, City Tax Administration, PO Box 30813, Lansing MI 48909.