Application for Extension of Time to File City Income Tax Partnership 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 Partnership 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 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 this form and/or appropriate estimated tax payments (of at least 70% of the prior year tax obligation) must have been made during the tax year, or the extension request will be denied. If the tax due is underestimated and the payment made with the extension request is insufficient, interest and penalty are due on the amount underpaid.

If this form is properly 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

Partnership 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 Partnership Income Tax Quarterly Estimated Payment Voucher* (Form 5461). This is the FEIN that should be used when filing the *City of Detroit Income Tax Partnership Return* (Form 5458).

Submitting an Extension

Make the check payable to "State of Michigan - Detroit." Write the Federal Employer Identification Number (FEIN), the tax year, and "Form 5460" on the check. Complete Form 5460 and mail, with the payment, to:

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

Reset Form

Detach here and mail with your payment.

Michigan Department of Treasury - City Tax Administration, 5460 (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

Partnership Name			Federal Employer Identification Number	
Address			1. Tentative Annual Tax	00
City	State	ZIP Code	2. Total Payments Made to Date	00
Make check payable to "State of Michigan - Detroit." Print the taxpayer FEIN, the tax year, and "Form 5460" on the check. **Mail to:** Michigan Department of Treasury, City Tax Division, PO Box 30813, Lansing MI 48909			3. Payment Amount	00