



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

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STATE TREASURER

## **Local Government Extensions for Audited Financial Statements, Annual Financial Reports (F65), and Qualifying Statements (Form 5047)**

The Uniform Budgeting and Accounting Act (Public Act 2 of 1968 ) and the Revised Municipal Finance Act (Public Act 34 of 2001) requires a local unit to submit audited financial statements, Annual Financial Reports (F65), and Qualifying Statements (Form 5047) within six months of their fiscal year-end.

If local units are having trouble completing these required reports by the statutory deadline, [Numbered Letter 2001-1](#) outlines the process for filing audit/F65 extensions. If a local unit would like to file a 30-day extension, please use these guidelines. Receiving an audit/F65 extension automatically extends the Qualifying Statement due date for the same period of time.

If you have any questions, please e-mail [TreasLocalGov@michigan.gov](mailto:TreasLocalGov@michigan.gov) for further assistance.