

## Form 5209, Instructions for CITY Income Tax Return Application for Extension of Time to File

### 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 a *CITY Income Tax Return Application for Extension of Time to File* (Form 5209).

- Do not file this form if a refund is expected.
- You must have made payments, through withholding and/or estimated payments, toward your 2018 City Income Tax for at least 70% of your prior or current year tax liability, whichever is less, AND pay your required 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.
- The form and payment must be postmarked on or before 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.

### To Request More Time to File Your 2018 City Income Tax Return

- Complete Form 5209.
  - See Line-by-Line Instructions below.
  - U.S. form 4868 will not be accepted.
  - *Application for Extension of Time to File Michigan Tax Returns* (Form 4) will not be accepted.
- The form and payment must be postmarked on or before the original due date of the return.
  - **City Income Tax Returns are due April 15, 2019.**
- Make check payable to State of Michigan - Detroit.
  - Print **“2018 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.

### Line-by-Line Instructions

*Lines not listed are explained on the form.*

**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 12-2018.

**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.

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

## CITY Income Tax Return Application for Extension of Time to File

Make check payable to **“State of Michigan - Detroit.”** Print **“2018 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 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:<br><b>DETROIT</b> | 6. City Code<br><b>170</b> |
| 7. Filer’s Name (First Name, Middle Initial, Last Name)   |   |   |                            |
| 8. Mailing Address (Address, City, State, ZIP Code)   |   | 9. Payment Amount                                     |                            |
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