

Instructions for Application for Extension of Time to File Michigan Tax Returns

General Information

An extension of time to file is not an extension of time to pay. Read instructions before completing this Application.

This information is issued under Public Acts 301 of 1939, 281 of 1967 and 228 of 1975. Filing of this form is mandatory for Single Business Tax (SBT) filers to obtain an extension. Income Tax filers may file this form or a copy of their federal extension.

Income Tax (individual and fiduciary). An extension of time to file the federal return automatically extends the due date of the Michigan return to the new federal due date. If you have not been granted a federal extension, the Michigan Department of Treasury will grant a 180-day extension.

Do not file this form if a refund is expected or if you are not submitting payment with this form.

- If at the time the extension is filed, it is determined additional Michigan tax is due, send the amount due and a completed Michigan extension application or a copy of your federal extension form. Extension requests received without payment on the account will not be honored and penalty and interest will accrue on the unpaid tax from the original due date of the return.


- Attach a copy of all federal and Michigan extensions to the MI-1040 or MI-1041 when it is filed. DO NOT attach a copy of the federal extension with this form.

- If you e-filed an MI-1040 return, retain a copy of the extension form for your records. Add a short comment explaining why you are unable to file your return by the due date.

Single Business Tax filers must use this form to request an extension and must file it even if the IRS has approved a federal extension. If this form is received by the due date of the annual return and a federal extension was granted, Treasury will grant the taxpayer the same length of time as the federal extension plus 60 days. If this form is received and a federal extension was not granted, Treasury will grant a 180-day extension.

An extension of time to file is not an extension of time to pay. Payment must be included with this form or appropriate estimated tax payments must have been made during the year. Extension requests received without payment on the account will not be honored and penalty and interest will accrue on the unpaid tax from the original due date of the return. Penalty and interest for late filing is only charged if tax will be due on the SBT annual return. If no tax will be due on the SBT annual return, there is no need to request an extension to avoid penalty and interest.

Read the line-by-line instructions on page 2 before completing the Application below.

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

Michigan Department of Treasury, Form 4 (Rev. 12-06)

Issued under authority of
P.A. 301 of 1939, 281 of
1967, and 228 of 1975.

Application for Extension of Time to File Michigan Tax Returns

Make check payable to "State of Michigan." Print your Social Security or account number and "Michigan extension" on the front of your check.

Mail to: Michigan Department of Treasury, Department 78205, PO Box 78000, Detroit, MI 48278-0205

▶ 1. Extension request is for the following tax Check ONLY ONE a. <input type="checkbox"/> Income Tax* * Do not file this form if a refund will be shown on return. b. <input type="checkbox"/> Fiduciary Tax* c. <input type="checkbox"/> Single Business Tax	▶ 2. Month and Year Your Tax Year Ends (MM-YYYY) -	▶ 3. Federal Employer Identification or TR No.	
	▶ 4. Reasonable Cause	▶ 5. Filer's Social Security No.	
	▶ 6. <input type="checkbox"/> Check if an extension was granted for your federal income tax return	▶ 7. Spouse's Social Security No., if filing jointly	
▶ 8. Business Name		▶ 9. Tentative Annual Tax (SBT Only)	
▶ 10. Taxpayer's Name (First Name, Middle Initial, and Last Name)		▶ 11. Total Payments Made to Date (SBT Only)	
▶ 12. Mailing Address		▶ 13. Payment Amount	
		.00	

DO NOT WRITE IN THIS SPACE

Instructions for Form 4, Application for Extension of Time to File Michigan Tax Returns (cont.)

Line-By-Line Instructions

Lines not listed are explained on the form.

Line 1: File a separate application for each tax type. Check the box next to the appropriate tax. Partnerships and S Corporations filing composite income tax returns (for nonresident partners and shareholders respectively), should check the "Fiduciary Tax" box.

Line 2: Enter the month and year your tax year ends for SBT, or the tax year you are requesting the extension for Individual Income and Fiduciary Taxes.

Lines 3, 5 and 7: SBT and Fiduciary Tax filers must enter their Federal Employer Identification Number (FEIN) or TR Number on line 3. Income Tax filers must enter their Social Security number on line 5 (and line 7 if filing jointly). Do **not** complete both lines 3 and 5.

Line 6: Check the box if you have been granted a federal extension. Retain a copy of your federal extension for your files; **do not send to Michigan Department of Treasury.**

Penalty and Interest

The application and payment must be postmarked on or before the original due date of the return.

If the tax due is underestimated and not enough is paid with the application for extension, pay interest on the unpaid amount. Compute interest from the due date of the annual return. The interest rate is 1 percent above prime rate and is adjusted on July 1 and January 1. Interest is charged from the due date of the return to the date the rest of the tax is paid.

Any one of the following penalties may also apply to the unpaid tax:

- By law, penalty is 5 percent of tax due. Penalty increases by an additional 5 percent per month or fraction thereof, after the second month, to a maximum of 25 percent for failure to pay;
- 10 percent for negligence;
- 25 percent for intentional disregard of the law.

When You Have Finished

Detach the Application form from the instructions and mail the Application to the address on the form.

Income Tax and Fiduciary Tax filers will **not** receive a response if their extensions are approved. SBT filers will receive a written response at the legal address on file with Treasury.

Computation and Payment of Tax Due

Estimate tax liability for the year and pay any unpaid portion of the estimate with the application for extension.

- A. Total annual tax liability for the year (for SBT only, enter on line 9) _____
- B. Payments made to date (for SBT only, enter on line 11) * _____
- C. Credits (if any) _____
- D. Add lines B and C _____
- E. Estimated balance due. Subtract line D from line A _____
- F. Amount paid with this Application. Enter here and carry to the Application, line 13 _____

* Payments made to date include withholding, estimated tax payments, a credit forward from the previous tax year and any other payments previously made for this tax year. Individual income tax filers should include any Michigan withholding.