

# Form 4, Instructions for Application for Extension of Time to File Michigan Tax Returns

## Important Information

**An extension of time to file is not an extension of time to pay.** Read the Line-by-Line Instructions before completing Form 4. The form and payment must be postmarked on or before the original due date of the return.

**NOTE:** Public Act 38 of 2011 established the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that opt to continue claiming certificated credits. **Fiscal Filers** of the CIT or MBT must consult either the “Supplemental Instructions for Standard Fiscal CIT Filers” section in the *CIT Forms and Instructions for Standard Taxpayers* (Form 4890) or the “Supplemental Instructions for Standard Fiscal MBT Filers” section in the *MBT Forms and Instructions for Standard Taxpayers* (Form 4600), for additional details on completing Form 4.

**NOTE:** Business tax filers should check the box for CIT or MBT based on the business tax they plan to file. However, this form will extend both business taxes for the 2014 tax year if it is properly prepared, meets all listed conditions, and filed timely. This form does not make the election to remain under the MBT.

### Income Tax (Individual, Composite and Fiduciary)

File Form 4 or a copy of your federal extension. An extension of time to file the federal return automatically extends the time to file the Michigan return to the new federal due date. **An extension of time to file is not an extension of time to pay.** If you have not been granted a federal extension, the Michigan Department of Treasury (Treasury) will grant a 180-day extension for Individual Income Tax (IIT) and composite returns, or a 150-day extension for fiduciary returns.

- 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 Form 4 or a copy of your federal extension form. If filing Form 4, do not send a copy of the federal extension to Treasury. Retain a copy for your records. Extension requests received without payment will be denied. Late filing penalty and interest will accrue on the unpaid tax from the original due date of the return.

- 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. IIT filers should include any Michigan withholding.

### CIT and MBT

Business tax filers must use this form to request an extension and must file it even if the Internal Revenue Service has approved a federal extension.

- If this form is properly prepared, meeting all listed conditions, and filed timely, Treasury will grant you an extension to the last day of the eighth month beyond the original due date regardless of whether you are granted a federal extension.
- Do not send a copy of the federal extension to Treasury. 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 business tax liability, payment must be included with this form and/or appropriate estimated tax payments must have been made during the tax year, **or the extension request will be denied.** Late filing penalty and interest will accrue on the unpaid tax from the original due date of the return.

### Unitary Business Group (UBG)

A UBG must file a combined return for its business taxes under the name and Federal Employer Identification Number (FEIN) or Michigan Treasury (TR) assigned number of the Designated Member (DM) of the group. Only the DM may submit a valid Form 4 for the UBG. If any other member submits Form 4, it will not extend the time for filing the combined return. Any payment included with such request will be applied to the UBG. If a UBG includes standard members and financial institutions, it will have two DMs and file two combined returns. In that case, a separate extension must be requested (if desired) for each combined return, through the DM designated on that return. For more information, see the “Supplemental Instructions for Standard Members in UBGs” section in Form 4890 or Form 4600.



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

Michigan Department of Treasury, Form 4 (Rev. 09-14)

Issued under the authority of Public Acts 281 of 1967, as amended and 36 of 2007.

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

Make check payable to “**State of Michigan.**” Print “**Michigan Extension**” and last four digits of filer’s **Social Security number** or full **account number** on the check. **Mail to: Michigan Department of Treasury, PO Box 30774, Lansing, MI 48909-8274**

1. Extension request is for the following tax Check ONLY ONE <input type="checkbox"/> Income Tax* (excludes Home Heating Credit) <input type="checkbox"/> Fiduciary Tax* (includes Composite Filers) <input type="checkbox"/> Michigan Business Tax <input type="checkbox"/> Corporate Income Tax <small>* Do not file this form if a refund will be shown on the return.</small>		2. Month and Year Your Tax Year Ends (MM-YYYY) ____	3. Full Federal Employer Identification or TR No.
		4. <input type="checkbox"/> Check if extension is requested for good cause (see instructions).	5. Filer’s Full Social Security No. (9 digits)
		6. <input type="checkbox"/> Check if an extension was granted for filer’s federal tax return.	7. Spouse’s Full Social Security No. (if filing jointly)
8. Business or Trust Name			9. Tentative Annual Tax
10. Filer’s Name (first name, middle initial, last name) or Fiduciary/Trustee Name			11. Total Payments Made to Date
12. Mailing Address (Address, City, State and ZIP Code)			13. Payment Amount .00

DO NOT WRITE IN THIS SPACE

**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. If filing a Composite Income Tax return (for nonresident partners or shareholders), check the “Fiduciary Tax” box. If requesting an Individual Income Tax extension, note the extension does not apply to a Home Heating Credit Claim.

**Line 2:** Enter the month and year your tax year ends, NOT the date you are making the payment. For most Individual Income Tax (IIT) filers, this date is 12-2014.

**Fiscal Year Filers (CIT):** See the “Supplemental Instructions for Standard Fiscal CIT Filers” section in the *Corporate Income Tax Forms and Instructions for a Standard Taxpayer* (Form 4890).

**Lines 3, 5, and 7:** CIT, MBT, Fiduciary, and Composite filers, enter your FEIN or TR number on line 3. IIT filers only, enter your **full** Social Security number (9-digits) on line 5 (and line 7 if filing jointly).

**Line 4:** Filers who have not been granted a federal extension may request an extension for good cause. Examples of good cause include, but are not limited to: (a) taxpayer’s initial return, (b) taxpayer’s final return, (c) a change in accounting period, and (d) taxpayer’s books and records are not available or complete. **NOTE: The inability to pay a tax due is not good cause.**

**Line 6:** Check the box if you have been granted a federal extension. Retain a copy of your federal extension for your files. By checking the box on line 6, you are affirming that you have a federal extension in your possession. You must be able to produce a copy for verification, if requested.

**Lines 8 and 10:** If applicable, these lines must both be completed to avoid delays in processing.

**Line 13:** Enter the amount of your extension payment.

**IIT Filers:** This payment should be claimed, in addition to any estimates or credit forward, on the corresponding line of your MI-1040. You may make your IIT extension payment

electronically using Michigan’s e-Payments service. Payment options include direct debit (eCheck) from your checking or savings account, or payment by credit or debit card. Visit [www.michigan.gov/iit](http://www.michigan.gov/iit) for more information.

**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.

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

- The initial 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 Form 4 from the instructions and mail to the address on the form. CIT and MBT filers that submit a properly completed request will receive a written response at the legal address on file with Treasury. Income Tax and Fiduciary Tax filers will not receive a response.

**IIT Filers**

If you choose to make your extension payment electronically, you do not need to mail Form 4 to Michigan 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.

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|--|----------|
| A. Tax before credits.....   | A. _____ |
| B. Credits (if any).....   | B. _____ |
| C. Total annual tax liability. Subtract line B from line A.<br>Enter here and carry to Form 4, line 9..... | C. _____ |
| D. Payments made to date. Enter here and carry to Form 4, line 11 *.....                                   | D. _____ |
| E. Estimated balance due. Subtract line D from line C.....   | E. _____ |
| F. Amount paid with Form 4. Enter here and carry to Form 4, line 13.....                                   | F. _____ |

\* 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.