



Income Tax filers only, enter Social Security number 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:** These lines must both be completed to avoid delays in processing.

**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 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 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 the Application for Extension form from the instructions and mail to the address on the form. MBT filers who submit a properly completed request will receive a written response at the legal address on file with the Michigan Department of Treasury.

Income Tax and Fiduciary Tax filers will not receive a response.

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