Form 4, Page 2

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.

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 (IIT) extension, note the extension does not apply to a Home Heating Credit Claim or City of Detroit extensions.

Line 2: Enter the month and year your tax year ends, NOT the date you are making the payment. For most IIT filers, this date is 12-2022.

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: Composite filers or 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** 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. IIT, Composite 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 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. Tax before credits.. A. _____

B. Credits (if any) .... B. _____

C. Total annual tax liability. Subtract line B from line A.
   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.