

INSTRUCTIONS FOR APPLICATION FOR EXTENSION OF TIME TO FILE CITY OF HIGHLAND PARK INCOME TAX RETURN

WHO MAY REQUEST AN EXTENSION

A taxpayer may request an extension of time to file an individual income tax return. An extension is a request for additional time to file a tax return. Extensions of time to file are allowed for resident or nonresident individuals filing form HP-1040, individual income tax return.

An extension is not a request for additional time to pay tax due.

The filing of federal Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax return, with the Internal Revenue Service, does not grant an extension of time to file a city income tax return. An Application for an Extension of time to File a City of Highland Park Income Tax Return must be filed.

PERSONS OUTSIDE THE UNITED STATES

Where the federal internal revenue code grants an automatic two-month extension to persons living outside the United States, an automatic extension to the same date will be granted. If more time is needed than this automatic extension allows, an Application for an Extension of Time to File City of Highland Park Income Tax Return must be filed.

EXTENSION AUTOMATICALLY GRANTED

Upon filing an Application for Extension of time to File a City of Highland Park Income Tax Return, the City of Highland Park's Income Tax Department will automatically grant an extension for up to six months provided that:

1. The extension request is filed by the due date of the return;
2. The tentative tax return section of the application is completed;
3. Payment of the tentative tax balance due (if owed) is made; and
4. All filing and payment requirements of the city of Highland Park Income Tax Ordinance are satisfied.

An extension is not necessary where no tax will be due when the return is filed. Extensions filed without payment of the tentative tax due will not be accepted.

PREPARING THE APPLICATION FOR EXTENSION

Prepare the Application for Extension in duplicate. File the original with the City of Highland Park's Income Tax Department. When the Application for Extension is timely filed and the tax payment requirements are met, the extension is automatically granted. A copy of the Application for Extension is to be attached to the City of Highland Park's Income Tax Return at the time of filing the return.

City of Highland Park

APPLICATION FOR EXTENSION OF TIME TO FILE INCOME TAX RETURN

Prepare this form in duplicate. File the original with the City's Income Tax Department on or before the due date for filing a return. Attach the duplicate to your city income tax return.

NAME	TAXABLE PERIOD Calendar Year _____ Fiscal Year Ending _____
ADDRESS (STREET NUMBER AND NAME)	TYPE OF RETURN <input type="checkbox"/> Corporation <input type="checkbox"/> Individual <input type="checkbox"/> Partnership <input type="checkbox"/> Resident <input type="checkbox"/> Estate or Trust <input type="checkbox"/> Non-Resident
CITY, STATE & ZIP CODE	Employer Identification Number or Social Security Number _____

Reason for extension request:

The City Income Tax Ordinance limits the extension of time for filing annual returns to SIX months from the original due date.

A _____ month extension of time is hereby requested in which to file the income tax return of the above named Taxpayer. The extended due date of this return is the last day of _____, 20 _____.

TENTATIVE TAX RETURN

THE TENTATIVE TAX BALANCE DUE MUST BE PAID WITH THIS EXTENSION.

- 1. Tentative Tax (Estimate total tax liability) \$ _____
- 2. Less:
 - a. Estimated income tax payment \$ _____
 - b. Other credits \$ _____
- 3. BALANCE DUE (Line 1 less lines 2a 2b) \$ _____

(Include payment of this amount with extension)

The extension is automatically granted upon payment of the tentative tax balance due. Failure to pay tentative tax if due) could result in penalty for failure to pay.

Signature of taxpayer, officer or agent

Date

**MAIL TO: City of Highland Park
 Income Tax Department
 c/o 3401 Evaline Avenue
 Hamtramck, MI 48212
 313-876-7745**