

## CITY OF PONTIAC

### INCOME TAX EXTENSION POLICY

**SUBJECT:** Extension of Time for Filing City of Pontiac Income Tax Returns

**PURPOSE:** To establish a permanent procedure for the allowance of an extension of time for filing Pontiac Income Tax Returns in accordance with Ordinance 1573 and rulings of the Income Tax Administrator.

**APPLICABLE TO:** All taxpayers having a liability for filing a City of Pontiac Income Tax Return must file either a final return or a tentative return on or before the due date for filing. For calendar taxpayers, the due date is April 30. For fiscal year taxpayers, the due date is on or before the last day of the fourth month after the close of the fiscal year. The amount of income tax liability estimated on a tentative return, less any prior payments, must be paid at the time of filing.

When a tentative return is filed, a final return must be filed no later than six (6) months after the filing of the tentative return. Additional tax due, if any, must be paid with the final return. Interest at rates established by the Michigan Department of Treasury will be assessed on amounts due or paid after the original due date. Penalties for underpayment of taxes as defined in the income tax ordinance are calculated at 1% per month, or part thereof.

**REQUEST FOR EXTENSION OF TIME FOR FILING  
CITY OF PONTIAC INCOME TAX RETURN**

MAIL TO: City of Pontiac  
Income Tax Division  
47450 Woodward Avenue  
Pontiac, Michigan 48342-2245

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ITEM I. Reason for request for Extension of Time of Filing.

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ITEM II Information Required (Fill in completely).

NAME \_\_\_\_\_

STREET \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

TAX YEAR-END DATE \_\_\_\_\_

PERIOD OF EXTENSION REQUESTED \_\_\_\_\_

ESTIMATED INCOME FOR THE TAXABLE YEAR \_\_\_\_\_

\* ESTIMATED CITY OF PONTIAC INCOME TAX LIABILITY \$ \_\_\_\_\_

**AMOUNT ENCLOSED WITH REQUEST FOR EXTENSION \$** \_\_\_\_\_

I.D. Number (SSN or FEIN) \_\_\_\_\_

Individual \_\_\_\_\_ Corporation \_\_\_\_\_ Partnership \_\_\_\_\_

**\*THE AMOUNT OF INCOME TAX LIABILITY ESTIMATED ON A TENTATIVE RETURN, LESS PRIOR PAYMENTS IF ANY, MUST BE PAID AT THE TIME OF FILING FOR EXTENSION. THE CITY OF PONTIAC WILL ASSESS INTEREST AND PENALTIES FOR UNDERPAYMENTS AS PROVIDED BY CITY ORDINANCES.**

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ITEM III. If this is a request for an automatic extension of time check here \_\_\_\_\_ and attach copies of Federal form granting automatic extension along with a copy of the City of Pontiac return with "TENTATIVE" written across the top and payment attached if any.

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ITEM IV. I declare under penalties of perjury that the information given by me in Item I and Item II above is correct to the best of my knowledge and belief.

Taxpayer's/Preparer's Name \_\_\_\_\_

Taxpayer's/Preparer's Signature \_\_\_\_\_

Date \_\_\_\_\_