

Accounting Aid Society
Site Coordinator Update – March 28, 2026

CONTENTS:

▪ Estimated Taxes – Mailing Addresses	
▪ Filing an Extension	

Estimated Taxes – Mailing Addresses

In last week’s update we provided information on when to advise taxpayers to make estimated payments for tax year 2026. Please continue to refer to that guidance if the taxpayer has tax due of \$1,000 or more on their 2025 federal return, tax due is more than \$500 on their 2025 Michigan return, and/or tax due is \$100 or more on their 2025 city tax return.

Attached to the email with this update we have provided the mailing addresses for filing federal Form 1040-ES, Michigan Form MI-1040ES, and Detroit Form 5123 (scroll to the bottom of the attachment). See the instructions for each form for details on what the taxpayer should write on the check for the estimated payment. For estimated taxes for other Michigan cities, visit the city web site to find the mailing address for 2026 estimated tax vouchers.

Filing an Extension

Taxpayers that can’t be served by April 15, and who believe they have a 2025 filing requirement or owe tax, should be encouraged to file an extension to apply for six more months to file their 2025 tax return. If they believe they will owe tax, they should pay the estimated 2025 tax with the extension and before the due date.

Filing an extension allows for an extension of time to file, but not to pay. If payment is not made by the due date, penalties and interest may accrue.

Federal

File IRS extension Form 4868:

- If the return has not been started in TaxSlayer, download and complete Form 4868, available at www.irs.gov. Make a copy for the taxpayer and if payment will be made with the extension, advise them of the payment instructions and that payment is due by April 15, 2026. Provide them with a mailing envelope; the address where to mail the extension application is included in the instructions for the form.
- If the return has been started in TaxSlayer and it’s discovered the taxpayer needs to file an extension, Form 4868 can be completed in the software and may be e-filed, if the taxpayer chooses.
 - Go to Federal > Miscellaneous Forms > Form 4868, Application for Extension
 - Enter applicable information in the three fields on the page:
 - Estimated tax liability – Select to enter the tax liability that is currently showing on the tax return or enter another amount.
 - Amounts previously paid for current tax year – Enter any federal income tax withholding for 2025 and/or any quarterly estimated tax payments.

- Amount paid with extension – This should be the difference between the “estimated tax liability” and “amounts previously paid for current tax year”. Confirm with the taxpayer that this is the amount they will pay with the extension. Complete the bank account information if the taxpayer would like to pay the balance due electronically.
- If the taxpayer chooses to e-file the extension, the site coordinator will be given the option to e-file Form 4868.
- If Form 4868 will be mailed in, print two copies of the completed form in TaxSlayer. Provide the taxpayer with a completed mailing envelope (mailing addresses are included in the instructions for Form 4868) and if payment is being made with the extension, advise them of the payment instructions. Payment should be made by April 15, 2026.

Advise the taxpayer they will have until October 15, 2026, to file their 2025 federal tax return.

State of Michigan

Note: An extension is not necessary if the taxpayer expects to claim a refund on their Form MI-1040. If they expect to owe tax:

- File a copy of IRS Form 4868 or, if there was no federal extension, file Michigan extension Form 4, available at <https://www.michigan.gov/taxes/iit-forms/2025-individual-income-tax-forms>. (See page 6 of the 2025 MI-1040 instructions.) If the return is started in TaxSlayer, Michigan Form 4 can be completed in TaxSlayer and two copies printed, one for the taxpayer to mail and one for their records. Form 4 and any balance due should be mailed by April 15, 2026.

Advise the taxpayer they will have until October 15, 2026, to file their Michigan 2025 tax return.

City of Detroit

File Form 5209 for a Detroit extension, available at

<https://www.michigan.gov/taxes/citytax/detroit/forms/2025/2025-city-individual-income-tax-forms>

If the return is started in TaxSlayer, the form can be completed in the software and printed for the client. Form 5209 and any balance due should be mailed by April 15, 2026.

Note: A copy of the federal extension will not be accepted in place of Form 5209.

Advise the taxpayer they will have until October 15, 2026, to file their Detroit 2025 tax return.

Other Cities

For other cities, information and extension forms can be found at the web sites listed below.

Taxpayers may also contact the local city tax office for an extension form. The extension form and any balance due should be mailed by April 30, 2026.

- Hamtramck – <https://hamtramckcity.gov/departments/income-tax/>
- Highland Park – <https://www.highlandparkmi.gov/how-do-i/forms-permits-applications/#Individual>
- Pontiac – https://www.pontiac.mi.us/departments/finance/income_tax/tax_forms.php#outer-1405

Advise the taxpayer they will have until October 30, 2026, to file their 2025 Hamtramck, Highland Park, or Pontiac tax return.