

Accounting Aid Society
Site Coordinator Update – March 30, 2024

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Filing an Extension

Taxpayers that can't be served by April 15, and who believe they have a 2023 filing requirement or owe tax, should be encouraged to file an extension. If they believe they will owe tax, they should pay the estimated 2023 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 – Due June 17, 2024 (for most clients of Accounting Aid Society)

Taxpayers in the federally declared disaster areas in Michigan for 2023 (Eaton, Ingham, Ionia, Kent, Livingston, Macomb, Monroe, Oakland, and Wayne counties) do not have to file an extension unless they believe they will not be able to file by June 17, 2024.

If this is the case, IRS extension Form 4868 may be e-filed up until April 15, 2024. Between April 15 and June 17, 2024, the form will have to be mailed in.

- 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 June 17, 2024 (for those in the federally declared disaster areas). 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 2023 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 June 17, 2024, for those in the federally declared disaster areas; otherwise, payment is due by April 15, 2024.

Advise the taxpayer they will have until October 15, 2024, to file their 2023 tax return.

State of Michigan

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>. (See page 6 of the 2023 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, 2024, unless the taxpayer requested an extension to June 17, 2024. (See the Site Coordinator Update for March 23, 2024.)

City of Detroit

File Form 5209 for a Detroit extension, available at <https://www.michigan.gov/taxes/citytax/detroit/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, 2024, unless the taxpayer requested an extension to June 17, 2024. (See the Site Coordinator Update for March 23, 2024.)

Other Cities

For other cities, taxpayers should contact the local city tax office for an extension form. The extension form and any balance due should be mailed by April 30, 2024. Information can also be found at the following web sites:

- Hamtramck – <https://hamtramck.us/income-tax-forms/>
- Highland Park – <https://www.highlandparkmi.gov/Reference/Forms-Permits-Applications.aspx#Tax>
- Pontiac – https://www.pontiac.mi.us/departments/income_tax/tax_forms.php#outer-570

Best Practices – Form 13614-C

A reminder on two of the questions found on page 3 of Form 13614-C, Intake/Interview & Quality Review Sheet:

- Question 1: Would you like to receive written communications from the IRS in a language other than English?
 - If the taxpayer has answered yes, be sure to check the box on the Personal Information page in TaxSlayer and select the language.
 - More information can also be found in IRS [Publication 5878, Help Taxpayers Select a Preferred Language](#).
- Question 7: Would you like information on how to vote and/or how to register to vote?
 - If the taxpayer has answered yes, refer the client to the Voter Registration information on the large Important Tax Records envelope (Publication 730).
 - If the envelope does not contain information on voter registration (versions prior to September 2022), refer the client to [VTA 2023-01, Voter Registration Information](#).
 - Note: Volunteer assistance should be completely non-partisan, only providing information on how and where to vote and/or how and where to register to vote.
- Both of the above-referenced publications can be found on our Resources page under Tax Preparer Tools/Federal/IRS Publications.