

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.640 Extension for filing annual return.

Sec. 40. Notwithstanding any other provision of this ordinance, a person required to make and file an annual return, quarterly return, or declaration of estimated tax that is otherwise due on or before April 15 or April 30 for each tax year under this ordinance will automatically receive an extension to file those returns and declarations if the Internal Revenue Service extends the federal income tax filing or payment due date for that same tax year for federal taxpayers. The extension under this section for a person required to make and file an annual return, quarterly return, or declaration of estimated tax under this ordinance will coincide with that extended due date established by the Internal Revenue Service for that same tax year or 15 days after the date established by the Internal Revenue Service, whichever is applicable.

History: Add. 2021, Act 7, Imd. Eff. Apr. 22, 2021.