

**Tax Payment Calendar
April, 2015**

Date

12	Michigan sales and use tax deposit for month of March or first quarter 2015 to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of March via EFTPS
15	Corporations with fiscal year ending April 30, July 31, October 31 or December 31: Pay estimated federal income tax via EFTPS
15	Corporations with fiscal year ending January 31, 2015: Federal Income Tax Return - Form 1120 or 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, charitable contributions, retirement plan contributions, etc.
15	Last day for calendar year taxpayers to make contribution to MSA, SEP, IRA or Health Savings Account plans for 2014.
15	Corporations with fiscal year ending March 31, June 30, September 30, or or December 31, pay Corporate Income Tax (CIT) estimate to State of Michigan.
15	Last day for timely filing of: -Form 1040, 1040-A, 1040-EZ, MI-1040 - Individual Tax Returns -Form 1040ES, 1041ES, MI-1040ES, MI-1041ES - First estimates due for 2015 -Form 1041 and MI-1041 - Fiduciary income tax returns -Form 1065 - Partnership tax returns -Form 709 - Tax Report for gifts made during 2014
20	Michigan combined Sales, Use, and Withholding return for quarter or month ended March 31.
25	State Employer's Quarterly Wage/Tax Report Due - Form UIA 1028 no longer accepted. Form must be filed online through Michigan Web Account Manager (MiWAM) account. For more information go to: www.michigan.gov/uia .
30	Quarterly payroll reports and deposits: Form 941 - Employer's Quarterly Federal Tax Return; pay balance due via EFTPS Federal Unemployment Compensation tax deposit for first quarter if liability exceeds \$500 - pay via EFTPS. December 31 year-end Corporations file Corporate Income Tax (CIT) return and pay balance due to State of Michigan.
<p>Semiweekly depositors with payrolls on Wednesday, Thursday or Friday - deposit is due by following Wednesday</p> <p>Semiweekly depositors with payrolls on Saturday, Sunday, Monday or Tuesday - deposit is due by following Friday</p> <p>Income tax withheld, social security and medicare taxes to be paid via EFTPS</p>	