

**Tax Payment Calendar
February, 2017**

Date

1	Personal Property Tax Returns Due
12	Michigan sales and use tax deposit for month of January to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of January via EFTPS
15	Corporations with fiscal year ending February 28, May 31, August 31 or October 31: Pay estimated federal income tax via EFTPS
15	Corporations with fiscal year ending November 30, 2016: 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	Corporations with fiscal year ending January 31, April 30, July 31, or October 31: Pay CIT estimate to State of Michigan
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended January 2017.
28	October 31 fiscal year corporations file CIT return and pay balance due to State of Michigan
28	Form 1096 - Annual Summary and Transmittal, accompanied by copy of Forms 1099 and/or Forms 1098.
28	Michigan Annual Return for Sales, Use and Withholding Taxes, accompanied by State copy of Forms W-2 and 1099.
28	Federal and Michigan Income Tax for farmers for 2016 in lieu of filing estimated taxes during the past year.
<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>	