

**Tax Payment Calendar
 October, 2021**

Date

1	Michigan Annual Report of Non-Profit Corporations.
12	Michigan sales and use tax deposit for month of September to claim early payment discount.
15	Monthly depositors - deposit payroll taxes for month of September via EFTPS.
15	Corporations with fiscal year ending October 31, January 31, April 30 or June 30: Pay estimated federal income tax via EFTPS.
15	S Corporations with fiscal year ending July 31: Federal Income Tax Return - Form 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, charitable contributions, retirement plan contributions, etc.
15	C Corporations with fiscal year ending December 31, March 31, June 30, or September 30, pay Corporate Income Tax (CIT) estimate to State of Michigan.
15	Form 1040 is due for individuals who received an extension of time to file at May 17, 2021.
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended September 30.
20	State Employer's Quarterly Wage/Tax Report - Form UIA 1028. Pay to State of Michigan - UIA
31	Quarterly payroll reports and deposits: Form 941 - Employer's Quarterly Federal Tax Return; pay balance due via EFTPS Federal Unemployment Compensation tax deposit for third quarter if liability exceeds \$500 - pay via EFTPS.
31	C Corporations with fiscal year ending June 30: File CIT Return and pay balance due to the State of Michigan.
Semiweekly depositors with payrolls on Wednesday, Thursday or Friday - deposit is due by following Wednesday Semiweekly depositors with payrolls on Saturday, Sunday, Monday or Tuesday - deposit is due by following Friday Income tax withheld, Social Security and Medicare taxes to be paid via EFTPS	