

**Tax Payment Calendar
August, 2016**

Date

12	Michigan sales and use tax deposit for month of July to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of July via EFTPS
15	Corporations with fiscal year ending August 31, November 30, February 28 or April 30: Pay estimated federal income tax via EFTPS
15	Corporations with fiscal year ending May 31: 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	C-Corporations with fiscal year ending April 30, July 31, October 31, or January 31, pay Corporate Income Tax (CIT) estimate to State of Michigan.
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended July 31.
31	April 30 fiscal year-end Corporations file Corporate Income Tax (CIT) return and pay balance due to 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	