

**Tax Payment Calendar
 December, 2021**

Date

12	Michigan sales and use tax deposit for month of November to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of November via EFTPS
15	Corporations with fiscal year ending December 31, March 31, June 30 or August 31: Pay estimated federal income tax via EFTPS
15	C Corporations with fiscal year ending February 28, May 31, August 31 or November 30: Pay Corporate Income Tax (CIT) estimate to State of Michigan
15	C Corporations with fiscal year ending August 31: Federal Income Tax Return - form 1120 Pay full balance of tax due via EFTPS Pay accrued compensation, charitable contributions, retirement plan contributions, etc.
15	S Corporations with fiscal year ending September 30: Federal Income Tax Return - form 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, charitable contributions, retirement plan contributions, etc.
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended November 30
23	CHRISTMAS EVE OBSERVANCE - DELONG & BROWER OFFICE CLOSED AT NOON
24	CHRISTMAS EVE/CHRISTMAS DAY OBSERVANCE - DELONG & BROWER OFFICE CLOSED ALL DAY
31	C Corporations with fiscal year ending August 31: File Michigan Corporate Income Tax (CIT) Return and pay balance due to the State of Michigan.
31	NEW YEAR'S EVE - DELONG & BROWER OFFICE CLOSED ALL DAY
<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>	