

**Tax Payment Calendar
 May, 2019**

Date

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| 12 | Michigan sales and use tax deposit for month of April to claim early payment discount |
| 15 | Michigan Domestic Profit Corporation Annual Report for 2019 |
| 15 | Monthly depositors - deposit payroll taxes for month of April via EFTPS |
| 15 | Corporations with fiscal year ending May 31, August 31, November 30 or January 31: Pay estimated federal income tax via EFTPS |
| 15 | S Corporations with fiscal year ending February 28, 2019: Federal Income Tax Return - Form 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, retirement plan contributions, etc. |
| 15 | C Corporation with fiscal year ending January 31, 2019: Federal Income Tax Return - Form 1120 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 April 30. |
| 27 | Memorial Day - Our office will be closed. |
| 31 | C-Corporations with fiscal year ending January 31, 2019: 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 | |