

**Tax Payment Calendar
October, 2015**

Date

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| 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 | Corporations with fiscal year ending July 31, 2015: 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 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 April 15, 2015. |
| 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 | June 30 fiscal year-end Corporations file Corporate Income Tax (CIT) return and pay balance due to State of Michigan. |
| <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> | |