

**Tax Payment Calendar
January, 2021**

Date

1	New Year's Day Observance - Office Closed
12	Michigan sales and use tax deposit for month of December, fourth quarter, or year 2020 to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of December via EFTPS
15	Corporations with fiscal year ending January 31, April 30, July 31 or September 30: Pay estimated federal income tax via EFTPS
15	C Corporations with fiscal year ending March 31, June 30, September 30, or December 31: Pay CIT estimate to State of Michigan
15	C Corporations with fiscal year ending September 30, 2020: 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 October 31, 2020: Federal Income Tax Return - form 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, charitable contributions, retirement plan contributions, etc.
15	Voucher #4 due for individual and trust income tax estimates, both Federal and State. To avoid additional interest and/or penalty charges, taxpayers should have paid in at least 90% of their projected 2019 tax liability or 100% of the prior year's tax (if you have met certain requirements).
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended December or fourth quarter, 2020.
20	State Employer's Quarterly Wage/Tax Report - Form UIA 1028. Pay to State of Michigan - UIA
31	Corporations with fiscal year ending September 30: Michigan Corporate Income Tax Return due

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31	Quarterly and Annual payroll reports and deposits: Form 940 - Employer's Annual Federal Unemployment Tax Return; pay balance via EFTPS Form 941 - Employer's Quarterly Federal Tax Return; pay balance due via EFTPS Form 943 - Employer's Annual Tax Return for Agricultural Employees; pay balance via EFTPS Form 945 - Annual Return of Withheld Federal Income Tax (for withholding reported on Forms 1099 and W-2G); pay balance due via EFTPS Form W-2 - Annual Wage and Tax Statement must be given to employees Form 1099 - must be given to certain recipients of interest, dividends, rents, royalties, commissions and other miscellaneous types of income Form 1040 - Individual income tax return can be filed in lieu of fourth quarter payment of estimated tax
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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
