

**Tax Payment Calendar
 May, 2018**

Date

12	Michigan sales and use tax deposit for month of April to claim early payment discount
15	Michigan Domestic Profit Corporation Annual Report for 2018
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, 2018: 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, 2018: 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.
28	Memorial Day - Our office will be closed.
31	C-Corporations with fiscal year ending January 31, 2018: 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	