

**Tax Payment Calendar
 June, 2018**

Date

12	Michigan sales and use tax deposit for month of May to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of May via EFTPS
15	Corporations with fiscal year ending June 30, September 30, December 31 or February 28: Pay estimated federal income tax via EFTPS
15	S Corporations with fiscal year ending March 31, 2018: Federal Income Tax Return - Form 1120S Pay full balance of tax due via EFTPS Pay accrued compensation, retirement plan contributions, etc.
15	C Corporations with fiscal year ending February 28, 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 February 28, May 31, August 31, or November 30, pay Corporate Income Tax (CIT) estimate to State of Michigan.
15	Second Quarter Payment due for individual, trust and estate income tax.
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended May 31.
30	C-Corporations with fiscal year ending February 28, 2018: File CIT Return and pay balance due to the 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>	