

**Tax Payment Calendar  
July, 2016**

**Date**

4	<b>**Office Closed** - Independence Day</b>
12	Michigan sales and use tax deposit for month of June to claim early payment discount
15	Monthly depositors - deposit payroll taxes for month of June via EFTPS
15	Corporations with fiscal year ending July 31, October 31, January 31 or March 31: Pay estimated federal income tax via EFTPS
15	Corporations with fiscal year ending April 30, 2016: 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 March 31, June 30, September 30, or December 31, pay Corporate Income Tax (CIT) estimate to State of Michigan.
20	Michigan combined Sales, Use, Withholding and CIT estimate return for month ended June 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 second quarter if liability exceeds \$500 - pay via EFTPS.
31	March 31 fiscal year-end Corporations file Corporate Income Tax (CIT) return and pay balance due to 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	