

JANUARY

- 1/17/2012 **Businesses:** Fourth installment of 2011 Michigan Business Tax (MBT) estimated tax due for calendar-year businesses. File Form 4548 or Form 160.
- 1/20/2012 **Businesses & Employers:** File Form 160, Combined return for Michigan Sales, Use & Withholding Taxes, for the fourth quarter of 2011.
- 1/25/2012 **Employers:** File Form UIA-1020, Michigan Quarterly Unemployment Tax Report, and Form UIA-1017, Michigan Wage Detail Report, for the fourth quarter of 2011.
- 1/31/2012 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the fourth quarter of 2010 and Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the 2011 tax year.
- 1/31/2012 **Employers:** Provide 2011 Form W-2 to employees.
- 1/31/2012 **Businesses:** Provide 2011 Form 1099 to recipients of interest, dividend or reportable miscellaneous income payments.

FEBRUARY

- 2/10/2012 **Employers:** Deferred due date for Form 941, if timely deposits were made.
- 2/10/2012 **Employers:** Deferred due date for Form 940, if timely deposits were made.
- 2/21/2012 **Businesses:** Michigan personal property tax returns due. File Form 632.
- 2/28/2012 **Businesses & Employers:** File Michigan Form 165, Annual Return for Sales, Use and Withholding Taxes for the 2011 tax year.

MARCH

- 3/15/2012 **Corporations:** Calendar-year 2011 tax returns due. File Form 1120 and pay any tax due. S Corporations file Form 1120S. For an automatic filing extension, file Form 7004.

APRIL

- 4/17/2012 **Partnerships:** Calendar-year 2011 Form 1065 tax returns due. File Form 7004 for an automatic five-month extension, if necessary.
- 4/17/2012 **Corporations:** Due date for depositing the first installment of 2012 estimated income tax for calendar-year corporations.
- 4/17/2012 **Businesses:** First installment of 2012 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year businesses. File Form 4548 or Form 160.
- 4/20/2012 **Businesses & Employers:** File Form 160, Combined Return for Michigan Sales, Use & Withholding Taxes, for the first quarter of 2012.
- 4/25/2012 **Employers:** File Form UIA-1020, Michigan Quarterly Unemployment Tax Report, and Form UIA-1017, Michigan Wage Detail Report, for the first quarter of 2012.
- 4/30/2012 **Businesses:** Michigan Business Tax (MBT) returns due for calendar-year businesses. File Form 4, Application for Extension of Time to File, if necessary. Fiscal-year filers - short-year final return due.
- 4/30/2012 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the first quarter of 2012.

MAY

5/10/2012

Employers: Deferred due date for Form 941, if timely deposits were made.

5/15/2012

Exempt organizations: Calendar-year 2011 Form 990 tax return due. File Form 8868 for an automatic three-month extension, if necessary.

JUNE

6/15/2012

Corporations: Due date for depositing the second installment of 2012 estimated income tax for calendar-year corporations.

JULY

7/16/2012

Businesses: Second installment of 2012 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year businesses. File Form 4548 or Form 160.

7/20/2012

Businesses & Employers: File Form 160, Combined Return for Michigan Sales, Use & Withholding Taxes, for the second quarter of 2012.

7/25/2012

Employers: File Form UIA-1020, Michigan Quarterly Unemployment Tax Report, and Form UIA-1017, Michigan Wage Detail Report, for the second quarter of 2012.

7/31/2012

Employers: File Form 941, Employer's Quarterly Federal Tax Return, for the second quarter of 2012.

7/31/2012

Businesses: Calendar-year Form 5500 due for employee benefit plans. File Form 5558 for an extension of time to file, if necessary.

AUGUST

8/10/2012

Employers: Deferred due date for Form 941, if timely deposits were made.

8/15/2012

Exempt organizations: Calendar-year 2011 Form 990 tax return due, if a first extension was obtained. File for a second extension, if necessary.

SEPTEMBER

9/17/2012

Corporations: Calendar-year 2011 tax returns due if an automatic six-month extension was obtained.

9/17/2012

Corporations: Due date for depositing the third installment of 2012 estimated income tax for calendar-year corporations.

9/17/2012

Partnerships: Calendar-year 2011 Form 1065 tax returns due if an automatic five-month extension was obtained.

OCTOBER

10/15/2012

Businesses: Third installment of 2012 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year businesses. File Form 4548 or Form 160.

10/22/2012

Businesses & Employers: File Form 160, Combined Return for Michigan Sales, Use & Withholding Taxes, for the third quarter of 2012.

10/25/2012

Employers: File Form UIA-1020, Michigan Quarterly Unemployment Tax Report, and Form UIA-1017, Michigan Wage Detail Report, for the third quarter of 2012.

10/31/2012

Employers: File Form 941, Employer's Quarterly Federal Tax Return, for the third quarter of 2012.

NOVEMBER

11/13/2012

Employers: Deferred due date for Form 941, if timely deposits were made.

DECEMBER

12/17/2012

Corporations: Due date for depositing the fourth installment of 2012 estimated income tax for calendar-year corporations.