

JANUARY

- 1/15/2020 **C Corporations:** Fourth installment of 2019 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
- 1/21/2020 **Businesses & Employers:** File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of December 2019 (monthly filer) or the fourth quarter of 2019 (quarterly filer). Payments by EFT must be submitted by 1/17/2020 to be considered timely.
- 1/24/2020 **Employers:** Electronic Funds Transfer (EFT) transmissions for MI Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the fourth quarter of 2019 must be submitted by this date.
- 1/27/2020 **Employers:** File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the fourth quarter of 2019.
- 1/31/2020 **Employers:** Provide 2019 Form W-2 to employees. File 2019 W-2s and their W-3 transmittal with the SSA. A 30-day extension to file may be obtained but only in limited cases that involve extraordinary circumstances or catastrophe. File Form 8809 to request an extension.
- 1/31/2020 **Businesses:** Provide all 2019 Forms 1099 to recipients.
- 1/31/2020 **Businesses:** File only Forms 1099 reporting nonemployee compensation in box 7 with the IRS. There is no extension of time to file Forms 1099 reporting nonemployee compensation. See 2/28/2020 and 4/1/2020 for filing all other Forms 1099.
- 1/31/2020 **Employers:** Provide all 2019 Forms 1095-B or 1095-C, whichever is applicable, to employees.
- 1/31/2020 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the fourth quarter of 2019 and Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the 2019 tax year.

FEBRUARY

- 2/10/2020 **Employers:** Deferred due date for fourth quarter 2019 Form 941, if timely deposits were made.
- 2/10/2020 **Employers:** Deferred due date for 2019 Form 940, if timely deposits were made.
- 2/20/2020 **Businesses & Employers:** File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of January 2020 (monthly filers only). Payments by EFT must be submitted by 2/19/2020 to be considered timely.
- 2/20/2020 **Businesses:** Michigan personal property tax returns due. File Form 632.
- 2/28/2020 **Businesses & Employers:** File Michigan Form 5081, Sales, Use and Withholding Taxes Annual Return, for the 2019 tax year.
- 2/28/2020 **Businesses & Employers:** Due date for filing 2019 Forms 1097, 1098, 1099, 3921, 3922, if not filing electronically. See 4/1/2020 if filing these forms electronically. The due date for giving the recipient these forms generally remains 1/31/2020.
- 2/28/2020 **Employers:** Deadline for paper filing of all 2019 1095-B and 1095-C forms, along with transmittal form 1094-B or 1094-C. See 4/1/2020 if filing these forms electronically. The due date for giving the recipient these forms generally remains 1/31/2020.

MARCH

- 3/16/2020 **S Corporations & Partnerships:** Calendar-year 2019 federal tax returns due. S Corporations file form 1120S. Partnerships file form 1065. For an automatic six-month filing extension, file Form 7004.
- 3/16/2020 **S Corporation Election:** File Form 2553 to elect to be treated as an S Corporation beginning with calendar year 2020.
- 3/16/2020 **Electing large partnerships:** Provide each partner with a copy of Schedule K-1 or a substitute Schedule K-1. This due date applies even if the partnership requests an extension of time to file Form 1065-B.
- 3/20/2020 **Businesses & Employers:** File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of February 2020 (monthly filers only). Payments by EFT must be submitted by 3/19/2020 to be considered timely.

APRIL

- 4/1/2020 **Businesses:** Electronically filed 2019 Forms 1097, 1098, 1099, 3921, 3922, and W-2G due. This due date applies only if you file electronically. Otherwise, see 2/28/20. The due date for giving the recipient these forms generally remains 1/31/2020.
- 4/1/2020 **Employers:** Deadline for electronic filing of 2019 1095-B and 1095-C forms, along with transmittal form 1094-B or 1094-C. This due date applies if you file electronically. Otherwise, see 2/28/2020. The due date for providing these to employees generally remains 1/31/2020.
- 4/15/2020 **C Corporations:** First installment of 2020 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
- 4/15/2020 **C Corporations:** Calendar-year 2019 federal tax returns due. File Form 1120 and pay any tax due. For an automatic six-month filing extension, file Form 7004. All tax due must be paid by this date to avoid penalties and interest.
- 4/15/2020 **C Corporations:** Due date for depositing the first installment of 2020 federal estimated income tax for calendar-year corporations.
- 4/15/2020 **Businesses:** Federal FBAR filing due for business entities who own a foreign financial account. File Form FinCEN114 electronically. Automatic six-month extension, if necessary.
- 4/20/2020 **Businesses & Employers:** File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of March 2020 (monthly filer) or the first quarter of 2020 (quarterly filer). Payments by EFT must be submitted by 4/17/2020 to be considered timely.
- 4/24/2020 **Employers:** Electronic Funds Transfer (EFT) transmissions for Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the first quarter of 2020 must be submitted by this date.

4/24/2020	Employers: File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the first quarter of 2020.
4/30/2020	Corporations: 2019 Michigan Corporate Income Tax (CIT) returns due for calendar-year C-Corps with greater than \$350,000 of gross receipts. File Form 4, Application for Extension of Time to File, if necessary. This will extend the due date of the Michigan CIT to the last day of the eighth month beyond the original due date (December 31, 2020, for calendar-year filers). All tax due must be paid by this date to avoid penalties and interest.
4/30/2020	Employers: File Form 941, Employer's Quarterly Federal Tax Return, for the first quarter of 2020.
MAY	
5/11/2020	Employers: Deferred due date for first quarter 2020 Form 941, if timely deposits were made.
5/15/2020	Exempt organizations: Calendar-year 2019 Form 990 tax return due. File Form 8868 for an automatic six-month extension, if necessary.
5/20/2020	Businesses & Employers: File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of April 2020 (monthly filers only). Payments by EFT must be submitted by 5/19/2020 to be considered timely.
JUNE	
6/15/2020	Corporations: Due date for depositing the second installment of 2020 federal estimated income tax for calendar-year corporations.
6/19/2020	Businesses & Employers: File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of May 2020 (monthly filers only). Payments by EFT must be submitted by 6/18/2020 to be considered timely.
JULY	
7/15/2020	C Corporations: Second installment of 2020 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
7/20/2020	Businesses & Employers: File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of June 2020 (monthly filer) or the second quarter of 2020 (quarterly filer). Payments by EFT must be submitted by 7/17/2020 to be considered timely.
7/24/2020	Employers: Electronic Funds Transfer (EFT) transmissions for Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the second quarter of 2020 must be submitted by this date.
7/27/2020	Employers: File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the second quarter of 2020.
7/31/2020	Businesses: Calendar-year Form 5500 due for employee benefit plans. File Form 5558 for an extension of time to file, if necessary.
7/31/2020	Employers: File Form 941, Employer's Quarterly Federal Tax Return, for the second quarter of 2020.
AUGUST	
8/10/2020	Employers: Deferred due date for second quarter 2020 Form 941, if timely deposits were made.
8/20/2020	Businesses & Employers: File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of July 2020 (monthly filers only). Payments by EFT must be submitted by 8/19/2020 to be considered timely.
SEPTEMBER	
9/15/2020	C Corporations: Due date for depositing the third installment of 2020 federal estimated income tax for calendar-year corporations.
9/15/2020	S Corporations: Calendar-year 2019 Form 1120S tax returns due if an automatic six-month extension was obtained.
9/15/2020	Partnerships: Calendar-year 2019 Form 1065 tax returns due if an automatic six-month extension was obtained.
9/21/2020	Businesses & Employers: File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of August 2020 (monthly filers only). Payments by EFT must be submitted by 9/18/2020 to be considered timely.
OCTOBER	
10/15/2020	Businesses: Federal FBAR filing due for business entities who own a foreign financial account, if a six-month filing extension was obtained. File Form FinCEN114 electronically.
10/15/2020	C Corporations: Calendar-year 2019 federal tax returns due if an automatic six-month extension was obtained.
10/20/2020	Businesses & Employers: File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for September 2020 (monthly filer) or the third quarter of 2020 (quarterly filer). Payments by EFT must be submitted by 10/19/2020 to be considered timely.
10/23/2020	Employers: Electronic Funds Transfer (EFT) transmissions for Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the third quarter of 2020 must be submitted by this date.
10/26/2020	Employers: File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the third quarter of 2020.
NOVEMBER	
11/2/2020	Employers: File Form 941, Employer's Quarterly Federal Tax Return, for the third quarter of 2020.
11/10/2020	Employers: Deferred due date for third quarter 2020 Form 941, if timely deposits were made.
11/16/2020	Exempt organizations: Calendar-year 2019 Form 990 tax return due, if an extension was obtained.
11/16/2020	Businesses: Calendar-year Form 5500 due for employee benefit plans. If an extension of time to file was obtained.
11/20/2020	Businesses & Employers: File MI Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of October 2020 (monthly filers only). Payments by EFT must be submitted by 11/19/2020 to be considered timely.
DECEMBER	
12/15/2020	Corporations: Due date for depositing the fourth installment of 2020 federal estimated income tax for calendar-year corporations.
12/21/2020	Businesses & Employers: File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of November 2020 (monthly filers only). Payments by EFT must be submitted by 12/18/2020 to be considered timely.