


<u>Date</u>			<u>Completed</u>
<u>Payroll Date</u> Aug 26 – 29 30 – Sept 1 Sept 2 – 5 6 – 8 9 – 12 13 – 15 16 – 19 20 – 22 23 – 26 27 – 29 30	<u>Deposit Date</u> Sept 1 7 8 13 15 20 22 27 29 Oct 4 6	Semi-Weekly Payroll Tax Deposits. Employers that are semi-weekly depositors generally must deposit taxes withheld and FICA taxes on payrolls paid on Wednesday, Thursday or Friday on or before the following Wednesday, and deposit taxes from payments on other days on or before the following Friday. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and third quarter.	
2	US Treasury Department Anniversary.		
4	Labor Day.		
11	Patriot Day.		
12	Michigan sales and use tax deposit for month of August to claim early payment discount.		
13	National Grandparents Day.		
15	Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during August. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and third quarter.		
15	Corporations with fiscal year ending September 30, December 31, March 31, or May 31: <ul style="list-style-type: none"> <li>• Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit.</li> </ul>		
15	Corporations with fiscal year ending May 31 or June 30: <ul style="list-style-type: none"> <li>• Federal Income Tax Return-Form 1120.</li> <li>• Deposit balance of tax due electronically. Indicate Form 1120 and Balance Due on Return.</li> <li>• Pay accrued compensation, charitable contributions, retirement plan contributions, etc.</li> </ul>		
15	Corporations with fiscal year ending November 30, February 28, May 31, or August 31: <ul style="list-style-type: none"> <li>• Pay CIT estimate to State of Michigan.</li> </ul>		
15	Third voucher due for individual income tax estimates – both State and Federal.		
16 - 17	Van Raalte Farm Civil War Muster starts 9:00 Saturday and ends 3:30 Sunday.		
17	Citizenship Day.		
20	Michigan Sales, Use and Withholding Taxes Return for the month ended August 31.		
22	Autumn begins at 4:02 PM EDT.		
Oct. 2	Corporations with fiscal year ending May 31: <ul style="list-style-type: none"> <li>• File CIT return and pay balance due to State of Michigan.</li> </ul>		



AUGUST

SU	M	T	W	TH	F	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

SEPTEMBER

SU	M	T	W	TH	F	SA
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

OCTOBER

SU	M	T	W	TH	F	SA
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				



## **HOW TO HANDLE AN IRS LETTER OR NOTICE**

The IRS mails millions of letters to taxpayers every year for a variety of reasons. These notices are often confusing, and in many cases incorrect. If you receive a notice from the IRS (or a state or local tax agency), our best advice is to contact us right away. We can help you understand what the notice is all about, and recommend the most effective response. Keep the following suggestions in mind on how to best handle a letter or notice from the IRS:

1. Do not panic. Simply responding will take care of most IRS letters and notices. And, as always, we are here to help you.
2. Do not ignore the letter. Most IRS notices are about federal tax returns or tax accounts. Each notice deals with a specific issue and includes specific instructions on what to do. Read the letter carefully; some notices or letters require a response by a specific date.
3. Respond timely. Notices are often about changes to your account, taxes owed, or a payment request. Sometimes a notice may ask for more information about a specific issue or item on a tax return. A timely response could minimize additional interest and penalty charges.
4. If a notice indicates a changed or corrected tax return, it's important to review the information and compare it with your original return. Please give us a call for help with this.
  - a. If you agree with the changes, simply note the corrections on your copy of your tax return in your records. There is usually no need to reply to a notice unless specifically instructed to do so, or to make a payment.
  - b. If you don't agree with the changes, you'll need to respond by mailing a letter explaining why you disagree and include information and documents for the IRS to consider. We can prepare a written response on your behalf. Allow at least 30 days for a reply from the IRS.
5. There is no need to call the IRS or make an appointment at a taxpayer assistance center for most notices. If a call seems necessary, we can help you decide on the best approach. Be sure to have a copy of the related tax return and notice when calling.
6. Always keep copies of any notices received with your tax records. Please be sure to send or bring us a copy of each notice and any reply that you make.
7. The IRS and its authorized private collection agency will send letters and notices by mail. The IRS will not demand payment a certain way, such as prepaid debit or credit card. Unless you are certain that you owe a specific amount, check with us first before making a payment. It is generally easier to resolve an incorrect IRS assessment before payment is made rather than trying to get an excess payment refunded later.

Finally, it's important to understand that the IRS will never initiate contact using social media or text message. First contact generally comes in the mail.