


TAX PAYMENT CALENDAR

MARCH 2018

<u>Date</u>	<u>Payroll Date</u>	<u>Deposit Date</u>		<u>Completed</u>	
Feb	24 - 27	Mar 2	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 first quarter.		
	28 - Mar 2	7			
Mar	3 - 6	9			
	7 - 9	14			
	10 - 13	16			
	14 - 16	21			
	17 - 20	23			
	21 - 23	28			
	24 - 27	30			
	28 - 30	April 4			
	31	6			
11	Daylight Saving Time Begins at 2:00 AM, EST.				
12	Michigan sales and use tax deposit for month of February to claim early payment discount.				
15	Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during February. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and first quarter.				
15	Corporations with fiscal year ending March 31, June 30, September 30, or November 30: <ul style="list-style-type: none"> • Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit. 				
15	Partnerships and S Corporations for calendar year 2017 and C Corporations with fiscal year ending November 30: <ul style="list-style-type: none"> • Federal Income Tax Return – Form 1065, 1120-S, or 1120. • Deposit balance of tax due electronically. Indicate Form 1120 and Balance Due on Return. • Pay accrued compensation, retirement plan contributions, etc. 				
15	Corporations with fiscal year ending February 28, May 31, August 31, or November 30: <ul style="list-style-type: none"> • Pay CIT estimate to State of Michigan. 				
17	St. Patrick's Day. 🍀				
20	Spring Begins at 12:15 PM, EDT.				
20	Michigan Sales, Use and Withholding Taxes Return for the month of February.				
April 2	Corporations with fiscal year ending November 30: <ul style="list-style-type: none"> • File CIT return and pay balance due to State of Michigan. 				

FEBRUARY

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			

MARCH



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

APRIL

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					

MAY

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	

Date Payroll Date	Deposit Date		Completed
April 1 - 3 4 - 6 7 - 10 11 - 13 14 - 17 18 - 20 21 - 24 25 - 27 28 - May 1	April 6 11 13 19 20 25 27 May 2 4	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 second quarter.	
1	Easter Sunday		
12	Michigan sales and use tax deposit for month of March or first quarter to claim early payment discount.		
17	Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during March. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and first quarter.		
17	Last day for timely filing of: <ul style="list-style-type: none"> • Form 1040, 1040-A, 1040-EZ, MI-1040 - Individual tax returns. • Form 1040ES, 1041ES, MI-1040ES - First estimates due for 2018. • Form 1041 and MI-1041 - Income tax returns for estates and trusts. • Form 709 - Tax returns for gifts made during 2017. 		
17	Corporations with fiscal year ending April 30, July 31, October 31, or December 31: <ul style="list-style-type: none"> • Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit. 		
17	Corporations with fiscal year ending December 31: <ul style="list-style-type: none"> • Federal Income Tax Return - Form 1120. • Deposit balance of tax due electronically. Indicate Form 1120 and Balance Due on Return. • Pay accrued compensation, charitable contributions, retirement plan contributions, etc. 		
17	Corporations with fiscal year ending March 31, June 30, September 30, or December 31: <ul style="list-style-type: none"> • Pay CIT estimate to State of Michigan. 		
17	Last day for calendar year taxpayers to make contributions to Keogh or IRA plans for 2017.		
18	DeBoer, Baumann & Company closed for the day.		
20	Michigan Sales, Use and Withholding Taxes Return for the month and quarter ended March 31.		
25	State Employer's Quarterly Wage/Tax Report (Form UIA-1028). Pay to State of Michigan-Unemployment Agency.		
25	Administrative Professionals Day.		
30	Quarterly payroll reports and deposits: <ul style="list-style-type: none"> • Form 941 – Employer's Quarterly Federal Tax Return – deposit balance due electronically. Indicate Form 941, Balance Due on Return, and first quarter. • Federal Unemployment Compensation tax deposit for first quarter if liability exceeds \$500 – deposit electronically. Indicate Form 940 and Federal Tax Deposit. 		
30	Corporations with fiscal year ending December 31: <ul style="list-style-type: none"> • File CIT return and pay balance due to State of Michigan. 		

We have combined our March and April newsletters in order to allow our editors, writers, typists, etc. to concentrate on preparing financial statements and tax returns in anticipation of the up-coming deadlines of March 15 and April 17. We will resume our monthly schedule with the May issue. In the meantime visit our website at www.dbccpa.com.