


<u>Date</u>			<u>Completed</u>
<u>Payroll Date</u> Aug 28 - 30 31 - Sept 3 Sept 4 - 6 7 - 10 11 - 13 14 - 17 18 - 20 21 - 24 25 - 27 28 - 30	<u>Deposit Date</u> Sep 5 6 11 13 18 20 25 27 Oct 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 third quarter.	
2	US Treasury Department Anniversary.		
2	Labor Day.		
8	National Grandparents Day.		
11	Patriot Day.		
12	Michigan sales and use tax deposit for month of August to claim early payment discount.		
16	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.		
16	Corporations with fiscal year ending September 30, December 31, March 31, or May 31: <ul style="list-style-type: none"> • Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit. 		
16	Corporations with fiscal year ending May 31 or June 30: <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. 		
16	Corporations with fiscal year ending November 30, February 28, May 31, or August 31: <ul style="list-style-type: none"> • Pay CIT estimate to State of Michigan. 		
16	Third voucher due for individual income tax estimates – both State and Federal.		
17	National Football League Anniversary. League was formed 1920, in Canton, OH.		
20	Michigan Sales, Use and Withholding Taxes Return for the month ended August 31.		
21	United Nations International Day of Peace.		
23	Autumn begins at 3:50 AM EDT.		
30	Corporations with fiscal year ending May 31: <ul style="list-style-type: none"> • File CIT return and pay balance due to State of Michigan. 		

AUGUST

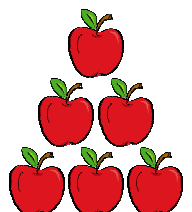
SU	M	T	W	TH	F	SA
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

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		



September 2019

BENEFICIAL TAX PROVISIONS FOR MEMBERS OF THE U.S. ARMED FORCES

Military personnel often face financial challenges, from frequent moves (often abroad) to significant out-of-pocket expenses. Fortunately, there are provisions of the tax law that can help. If you are a commissioned officer, warrant officer, or enlisted personnel in any regular or reserve unit under control of the Secretaries of Defense, Army, Navy, Air Force, or Coast Guard, here are some tax breaks that may be available to you.

1. *Combat Pay.* If you served in a combat zone (or were hospitalized due to combat zone service), you can exclude certain combat pay from your income. Recently, Congress designated the Sinai Peninsula of Egypt as a combat zone.
2. *Homeowners Assistance Program (HAP).* Subject to certain limits, payments made under HAP are excludable from income for federal tax purposes.
3. *Moving Expenses.* If you were on active duty and moved pursuant to a military order and incident to permanent change of station, you can deduct unreimbursed moving expenses. If you received moving expense reimbursements, those payments are excluded from income.
4. *Travel Costs for Reservists.* If you were a reservist and traveled more than 100 miles away from home to fulfill training and service commitments, you can generally deduct the cost of transportation, meals (subject to a 50% limit), and lodging.
5. *Uniforms.* You can deduct the cost and upkeep of uniforms (after taking into account any allowance or reimbursement) if you're prohibited from wearing the uniform when off duty.
6. *Educational Expenses.* You can deduct unreimbursed educational expenses if they're needed to keep your present salary, status, or job (or they maintain or improve required skills). However, expenses that allow you to meet minimum job requirements or qualify you for a new trade or business aren't deductible.
7. *Tax Credits.* Beneficial rules make it easier for you to qualify for the earned income tax credit and the child tax credit. In addition to reducing your tax liability dollar-for-dollar, the earned income tax credit (and a portion of the child tax credit) is refundable.
8. *Additional Time to File Returns.* Your federal income tax return is generally due by April 15 of the following year. However, if you're serving out of the country at the time, the due date of your return is automatically extended to June 15. You may be able to further extend the deadline if you're serving in a combat zone.
9. *Defer Payment of Income Tax.* If your ability to pay income tax is materially affected by your military service, you may be able to defer payment upon notice to the IRS.
10. *Residency.* Under current law, you may not be taxed by multiple states or jurisdictions when you move due to military orders. That law has been broadened to cover civilian spouses, who may elect to use your legal residence during any tax year of the marriage.

We'd be happy to provide you more information on any of these beneficial tax provisions. If you have any questions, please give us a call.