

### JANUARY

- 1/17/2017 **C Corporations:** Fourth installment of 2016 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
- 1/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of December 2016 (monthly filer) or the fourth quarter of 2016 (quarterly filer).
- 1/25/2017 **Employers:** Electronic Funds Transfer (EFT) transmissions for Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the fourth quarter of 2016 must be submitted by this date.
- 1/25/2017 **Employers:** File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the fourth quarter of 2016.
- 1/31/2017 **Employers:** Provide 2016 Form W-2 to employees. File 2016 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.
- 1/31/2017 **Businesses:** Provide all 2016 Forms 1099 to recipients.
- 1/31/2017 **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 2/28/2017 and 3/31/17 for filing all other Forms 1099.
- 1/31/2017 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the fourth quarter of 2016 and Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, for the 2016 tax year.

### FEBRUARY

- 2/10/2017 **Employers:** Deferred due date for fourth quarter 2016 Form 941, if timely deposits were made.
- 2/10/2017 **Employers:** Deferred due date for 2016 Form 940, if timely deposits were made.
- 2/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of January 2017 (monthly filers only). Payments by EFT must be submitted by 2/17/2017 to be considered timely.
- 2/21/2017 **Businesses:** Michigan personal property tax returns due. File Form 632.
- 2/28/2017 **Businesses & Employers:** File Michigan Form 5081, Sales, Use and Withholding Taxes Annual Return, for the 2016 tax year. Due date for filing 2016 Forms 1097, 1098, 1099, 3921, 3922, if not filing electronically. See 3/31/2017 if filing these forms electronically. The due date for giving the recipient these forms generally remains 1/31/2017.
- 2/28/2017 **Employers:** Deadline for paper filing of all 2016 1095-B and 1095-C forms, along with transmittal form 1094-B or 1094-C. See 3/31/2017 if filing these forms electronically.

### MARCH

- 3/2/2017 **Employers:** Provide all 2016 Forms 1095-B or 1095-C, whichever is applicable, to employees.
- 3/15/2017 **S Corporations & Partnerships:** Calendar-year 2016 federal tax returns due. S Corporations file form 1120S. Partnerships file form 1065. For an automatic six-month filing extension, file Form 7004.
- 3/15/2017 **S Corporation Election:** File Form 2553 to elect to be treated as an S Corporation beginning with calendar year 2017.
- 3/15/2017 **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.
- 3/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of February 2017 (monthly filers only). Payments by EFT must be submitted by 3/17/2017 to be considered timely.
- 3/31/2017 **Businesses:** Electronically filed 2016 Forms 1097, 1098, 1099, 3921, 3922, and W-2G due. This due date applies only if you file electronically. Otherwise, see 2/28/17. The due date for giving the recipient these forms generally remains 1/31/2017.
- 3/31/2017 **Employers:** Deadline for electronic filing of 2016 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 2/28/2017. The due date for providing these to employees generally remains 1/31/2017.

### APRIL

- 4/18/2017 **C Corporations:** Calendar-year 2016 federal tax returns due. File Form 1120 and pay any tax due. For an automatic five-month filing extension, file Form 7004. All tax due must be paid by this date to avoid penalties and interest.
- 4/18/2017 **C Corporations:** Due date for depositing the first installment of 2017 federal estimated income tax for calendar-year corporations.
- 4/18/2017 **C Corporations:** First installment of 2017 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
- 4/18/2017 **Businesses:** Federal FBAR filing due for business entities who own a foreign financial account. File Form FinCEN114 electronically.
- 4/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of March 2017 (monthly filer) or the first quarter of 2017 (quarterly filer).
- 4/25/2017 **Employers:** Electronic Funds Transfer (EFT) transmissions for Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the first quarter of 2017 must be submitted by this date.

**MAY**

- 5/1/2017 **Corporations:** 2016 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, 2017 for calendar-year filers). All tax due must be paid by this date to avoid penalties and interest.
- 5/1/2017 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the first quarter of 2017.
- 5/10/2017 **Employers:** Deferred due date for first quarter 2017 Form 941, if timely deposits were made.
- 5/15/2017 **Exempt organizations:** Calendar-year 2016 Form 990 tax return due. File Form 8868 for an automatic six-month extension, if necessary.
- 5/22/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of April 2017 (monthly filers only). Payments by EFT must be submitted by 5/19/2017 to be considered timely.

**JUNE**

- 6/15/2017 **Corporations:** Due date for depositing the second installment of 2017 federal estimated income tax for calendar-year corporations.
- 6/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of May 2017 (monthly filers only).

**JULY**

- 7/17/2017 **C Corporations:** Second installment of 2017 Michigan Corporate Income Tax (CIT) estimated tax due for calendar-year corporations. File Form 4913.
- 7/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of June 2017 (monthly filer) or the second quarter of 2017 (quarterly filer).
- 7/25/2017 **Employers:** Electronic Funds Transfer (EFT) transmissions for Form UIA-1028, Employer's Quarterly Wage/Tax Report, for the second quarter of 2017 must be submitted by this date.
- 7/25/2017 **Employers:** File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the second quarter of 2017.
- 7/31/2017 **Businesses:** Calendar-year Form 5500 due for employee benefit plans. File Form 5558 for an extension of time to file, if necessary.
- 7/31/2017 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the second quarter of 2017.

**AUGUST**

- 8/10/2017 **Employers:** Deferred due date for second quarter 2017 Form 941, if timely deposits were made.
- 8/21/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of July 2017 (monthly filers only). Payments by EFT must be submitted by 8/18/2017 to be considered timely.

**SEPTEMBER**

- 9/15/2017 **C Corporations:** Due date for depositing the third installment of 2017 federal estimated income tax for calendar-year corporations.
- 9/15/2017 **S Corporations:** Calendar-year 2016 Form 1120S tax returns due if an automatic six-month extension was obtained.
- 9/15/2017 **Partnerships:** Calendar-year 2016 Form 1065 tax returns due if an automatic six-month extension was obtained.
- 9/15/2017 **C Corporations:** Calendar-year 2016 federal tax returns due if an automatic five-month extension was obtained.
- 9/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of August 2017 (monthly filers only).

**OCTOBER**

- 10/16/2017 **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.
- 10/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of September 2017 (monthly filer) or the third quarter of 2017 (quarterly filer).
- 10/25/2017 **Employers:** Electronic Funds Transfer (EFT) transmissions for Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the third quarter of 2017 must be submitted by this date.
- 10/25/2017 **Employers:** File Form UIA 1028, Employer's Quarterly Wage/Tax Report, for the third quarter of 2017.
- 10/31/2017 **Employers:** File Form 941, Employer's Quarterly Federal Tax Return, for the third quarter of 2017.

**NOVEMBER**

- 11/10/2017 **Employers:** Deferred due date for third quarter 2017 Form 941, if timely deposits were made.
- 11/15/2017 **Exempt organizations:** Calendar-year 2016 Form 990 tax return due, if an extension was obtained.
- 11/15/2017 **Businesses:** Calendar-year Form 5500 due for employee benefit plans. If an extension of time to file was obtained.
- 11/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of October 2017 (monthly filers only). Payments by EFT must be submitted by 11/17/2017 to be considered timely.

**DECEMBER**

- 12/15/2017 **Corporations:** Due date for depositing the fourth installment of 2017 federal estimated income tax for calendar-year corporations.
- 12/20/2017 **Businesses & Employers:** File Form 5080, Sales, Use & Withholding Taxes Monthly/Quarterly Return, for the month of November 2017 (monthly filers only).