


Date	Completed																						
<table border="1"> <thead> <tr> <th>Payroll Date</th> <th>Deposit Date</th> </tr> </thead> <tbody> <tr> <td>Sept 28 – 30</td> <td>Oct 5</td> </tr> <tr> <td>Oct 1 – 4</td> <td>7</td> </tr> <tr> <td>5 – 7</td> <td>13</td> </tr> <tr> <td>8 – 11</td> <td>14</td> </tr> <tr> <td>12 – 14</td> <td>19</td> </tr> <tr> <td>15 – 18</td> <td>21</td> </tr> <tr> <td>19 – 21</td> <td>26</td> </tr> <tr> <td>22 – 25</td> <td>28</td> </tr> <tr> <td>26 – 28</td> <td>Nov 2</td> </tr> <tr> <td>29 – Nov 1</td> <td>4</td> </tr> </tbody> </table>	Payroll Date	Deposit Date	Sept 28 – 30	Oct 5	Oct 1 – 4	7	5 – 7	13	8 – 11	14	12 – 14	19	15 – 18	21	19 – 21	26	22 – 25	28	26 – 28	Nov 2	29 – Nov 1	4	<p>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 fourth quarter (third quarter for September payroll deposits due in October).</p> 
Payroll Date	Deposit Date																						
Sept 28 – 30	Oct 5																						
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8 – 11	14																						
12 – 14	19																						
15 – 18	21																						
19 – 21	26																						
22 – 25	28																						
26 – 28	Nov 2																						
29 – Nov 1	4																						
3	Michigan Annual Report for Non-Profit Corporations.																						
10	Columbus Day Observance.																						
12	Michigan sales and use tax deposit for month of September to claim early payment discount.																						
17	Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during September. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and third quarter.																						
17	Corporations with fiscal year ending October 31, January 31, April 30, or June 30: <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 July 31: <ul style="list-style-type: none"> Federal Income Tax Return – Form 1120 or 1120-S. Deposit balance of tax due electronically. Indicate Form 1120 and Balance Due on Return. Pay accrued compensation, charitable contributions, retirement plan contributions, etc. 																						
17	Businesses with fiscal year ending December 31, March 31, June 30, or September 30: <ul style="list-style-type: none"> Pay MBT estimate to State of Michigan. 																						
20	Michigan combined Sales, Use, Withholding and MBT Estimate Return for the quarter and month ended September 30.																						
25	State Employer's Quarterly Tax Report (Form UA-1020) and Wage Detail Report (Form UA-1017). Pay to State of Michigan – Unemployment Agency with Form 1020.																						
31	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 third quarter. Federal Unemployment Compensation tax deposit for third quarter if the cumulative undeposited tax liability exceeds \$500 – deposit electronically. Indicate Form 940 and third quarter. 																						
31	Businesses with fiscal year ending June 30: <ul style="list-style-type: none"> File MBT return and pay balance due to State of Michigan. 																						
31	All Hallow's Eve.																						

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					

NOVEMBER

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		



TAX CREDITS FOR ENERGY-EFFICIENT HOME IMPROVEMENTS

The Internal Revenue Code includes two different tax credits for energy-saving home improvements. The rules for one of the credits have changed significantly for the worse since 2010, and that credit is scheduled to expire on 12/31/11. The other credit, which covers more exotic and expensive improvements, is still generous. Here's what you need to know to cash in on the credits this year.

The first credit equals 10% of certain qualified expenditures plus 100% of certain other qualified expenditures, subject to a maximum overall credit of \$500. That's pretty skimpy, and the \$500 maximum must be reduced by any credit claimed in any earlier post-2005 year. For instance, say you claimed a \$1,500 credit in 2010 (when the rules were much more generous) for installing energy-efficient windows. You cannot claim any additional credit in 2011. The good news is the credit covers a broad range of energy-saving expenditures for a taxpayer's principal U.S. residence, it's available against Alternative Minimum Tax (AMT), and there are no income restrictions. The current version of the credit will expire at year-end unless Congress extends it.

Eligible Improvement Costs. For the following improvements to a U.S. principal residence, the maximum credit equals 10% of qualified 2011 expenditures up to the overall \$500 credit cap, reduced by any similar credit claimed in any earlier post-2005 year. For these items, costs for site preparation, assembly, and installation cannot be counted for purposes of determining the allowable credit amount.

- Exterior windows, including skylights, that meet or exceed Energy Star program requirements—subject to a separate \$200 credit cap for all post-2005 years. For instance, if you claimed a \$200 or more credit for new windows installed in 2010, no credit can be claimed for windows installed in 2011.
- Exterior doors that meet or exceed Energy Star program requirements.
- Insulation material or systems designed to reduce heat loss or gain that meet certain criteria.
- Metal and asphalt roofs that meet or exceed Energy Star program requirements and have pigmented coatings or cooling granules designed to reduce heat gain of the residence.

Eligible Equipment Costs. For the following items of energy-saving equipment installed in a U.S. principal residence, the maximum credit equals 100% of qualified 2011 expenditures up to the overall \$500 credit cap, reduced by any credit claimed in any earlier post-2005 year. For these items, expenditures for site preparation, assembly, and installation are counted in determining the allowable credit amount.

- High-efficiency central air conditioners; electric heat pumps; electric heat pump water heaters; water heaters that run on natural gas, propane, or oil; and biomass fuel stoves used for heating or hot water—subject to a separate \$300 credit cap for 2011 for these items.
- Furnaces and hot water boilers that run on natural gas, propane, or oil—subject to a separate \$150 credit cap for 2011 for these items.
- Advanced main air circulating fans used in natural gas, propane, and oil furnaces—subject to a separate \$50 credit cap for 2011.

The second credit equals 30% of qualified expenditures to buy and install more-exotic (and more-expensive) energy-saving equipment for a U.S. residence. In general, 30% of the cost of qualified solar, wind, geothermal, or fuel cell equipment (including costs for site preparation, assembly, installation, piping, and wiring) count as eligible expenditures for this credit. Because expenditures for these items can be big numbers, the credit amounts can be big too. And there are no income limits—even billionaires are eligible. Plus, it's available against AMT. If the 2011 credit is so large that it cannot be fully utilized on this year's return, the excess can be carried forward to 2012 and beyond. This second credit is available through 2016, so there is no need to rush to take advantage.