


<u>Date</u>			<u>Completed</u>
<u>Payroll Date</u>	<u>Deposit Date</u>	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.	
July 26 - 29	Aug 1		
30 - Aug 1	6		
Aug 2 - 5	8		
6 - 8	13		
9 - 12	15		
13 - 15	20		
16 - 19	22		
20 - 22	27		
23 - 26	29		
27 - 29	Sept 4		
30 - Sept 2	5		
July 25 - Aug 3	Coast Guard Festival, Grand Haven.		
Aug 1 - 3	Big Red Classic Sports Fishing Tournament, Yacht Basin Marina, Holland.		
2	Art in the Park, Centennial Park, Holland, 9 AM – 5 PM.		
2	Coast Guard Festival Fireworks Extravaganza, at dark.		
7 - 10	National Blueberry Festival, South Haven.		
12	Michigan sales and use tax deposit for month of July to claim early payment discount.		
15	Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during July. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and third quarter.		
15	Corporations with fiscal year ending August 31, November 30, February 28, or April 30: • Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit.		
15	Corporations with fiscal year ending May 31: • 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.		
15	Corporations with fiscal year ending October 31, January 31, April 30, or July 31: • Pay CIT estimate to State of Michigan.		
18 - 23	Hudsonville Community Fair.		
20	Michigan combined Sales, Use, Withholding and CIT Estimate Return for the month ended July 31.		
24	Taste of Saugatuck, 12 PM – 7 PM.		
30 - 31	All-Crafts Fair Weekend, Stanley Johnston Park, South Haven, 10 AM – 5 PM.		
Sept 2	Corporations with fiscal year ending April 30: • File CIT return and pay balance due to State of Michigan.		

JULY



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		

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			

August 2014

## **BEWARE OF IRS SCAMS**

IRS tax scams are on the rise. Therefore, it's important to use caution when viewing emails and receiving telephone calls purportedly from the IRS. Falling victim to a tax scam can be very costly, not only in money, but also in the amount of time and aggravations it can take to straighten out the resulting mess.

**Phone Scams.** The IRS has issued a warning about a pervasive phone scam. The Treasury Inspector General for Tax Administration (TIGTA) called it the largest scam of its kind. It has received reports of over 20,000 contacts related to this scam, and thousands of victims have paid over \$1 million to fraudsters claiming to be from the IRS.

Potential victims are threatened with deportation, arrest, having their utilities shut off, or having their driver's licenses revoked. Callers are frequently insulting or hostile—apparently to scare their potential victims. Potential victims may be told they are entitled to big refunds, or that they owe money that must be paid immediately to the IRS. When unsuccessful the first time, sometimes phone scammers call back trying a new strategy.

Thieves who run this scam often:

- Use common names and fake IRS badge numbers.
- Know the last four digits of the victim's Social Security Number.
- Make caller ID appear as if the IRS is calling.
- Send bogus IRS emails to support the bogus calls.
- Make background noise of other calls being conducted to mimic a call site.
- Call a second time claiming to be the police or department of motor vehicles. The caller ID again appears to support their claim.

You should know that that the IRS always sends taxpayers a written notification of any tax due via the U.S. mail. More importantly, the IRS will never ask for credit card, debit card, or prepaid card information over the telephone.

If you get a phone call from someone claiming to be from the IRS, and you think you owe taxes, hang up and call the IRS at (800) 829-1040 or, better yet, call us for help. If you don't owe taxes or have no reason to think you owe any taxes, hang up and call to report the incident to the Treasury Inspector General for Tax Administration at (800) 366-4484.

Anyone targeted by this scam, should also file a complaint with the Federal Trade Commission using the "FTC Complaint Assistant" at **FTC.gov** and adding "IRS Telephone Scam" to the comments of portion the complaint.

**Email Scams.** It is also important to be on the lookout for possible email scams that use the IRS as a lure. You should know that the IRS does not initiate contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels. The IRS also does not ask for PINs; passwords; or similar confidential access information for credit card, bank, or other financial accounts via email or any other means.

If you receive a suspicious email, do not open any attachments or click on any links contained in the message. Instead, forward the email to [phishing@irs.gov](mailto:phishing@irs.gov).