


TAX PAYMENT CALENDAR

MARCH 2013

<u>Date</u>	<u>Payroll Date</u>	<u>Deposit Date</u>		<u>Completed</u>	
	Feb 23 – 26 27 – Mar 1	March 1 6	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.		
	Mar 2 – 5 6 – 8 9 – 12 13 – 15 16 – 19 20 – 22 23 – 26 27 – 29 30 – 31	8 13 15 20 22 27 29 April 3 5			
10	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	Corporations with fiscal year ending December 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. 				
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 7:02 AM, EDT.				
20	Michigan Combined Return for Sales, Use, Withholding and CIT Estimates for the month of February.				
24	Palm Sunday.				
29	Deadline for getting all of your 1040 tax information into our office in order to assure a timely filing by April 15.				
31	Easter Sunday.				

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

<u>Date</u>			<u>Completed</u>
<u>Payroll Date</u>	<u>Deposit Date</u>		
April 1 – 2	April 5	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.	
3 – 5	10		
6 – 9	12		
10 – 12	18		
13 – 16	19		
17 – 19	24		
20 – 23	26		
24 – 26	May 1		
27 – 30	3		
1	Corporations with fiscal year ending November 30:		
	• File CIT return and pay balance due to State of Michigan.		
12	Michigan sales and use tax deposit for month of March or first quarter to claim early payment discount.		
15	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.		
15	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 2013. Form 1041 and MI-1041 – Income tax returns for estates and trusts. Form 1065 – Partnership tax returns. Form 709 - Tax returns for gifts made during 2012. 		
15	Corporations with fiscal year ending April 30, July 31, October 31, or December 31:		
	• Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit.		
15	Corporations with fiscal year ending January 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. 		
15	Corporations with fiscal year ending March 31, June 30, September 30, or December 31:		
	• Pay CIT estimate to State of Michigan.		
15	Last day for calendar year taxpayers to make contributions to Keogh or IRA plans for 2012.		
22	Michigan Combined Return for Sales, Use, Withholding and CIT Estimates 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.		
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:		
	• 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 15. We will resume our monthly schedule with the May issue. In the meantime, please keep this newsletter available for both March and April or visit our website at www.dbccpa.com.