

TAX PAYMENT  
CALENDAR

MAY  
2016

| <u>Date</u>         | <u>Deposit Date</u>                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                               | <u>Completed</u> |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| <u>Payroll Date</u> |                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| April 27-29         | May 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 second quarter. |                  |
| 30-May 3            | 6                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| May 4-6             | 11                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 7-10                | 13                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 11-13               | 18                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 14-17               | 20                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 18-20               | 25                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 21-24               | 27                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 25-27               | June 2                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 28-31               | 3                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 1                   | May Day.                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 7-8                 | Tulip Time Art and Craft Fair – Centennial Park, Holland.                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 7-14                | Tulip Time Festival – Holland.                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 8                   | Mother's Day.                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 12                  | Michigan sales and use tax deposit for month of April to claim early payment discount.                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 16                  | Employers that are monthly depositors must deposit taxes withheld and FICA taxes on payrolls paid during April. Deposit electronically. Indicate Form 941, Federal Tax Deposit, and second quarter. |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 16                  | Corporations with fiscal year ending May 31, August 31, November 30, or January 31:                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                     | • Deposit estimated federal income tax electronically. Indicate Form 1120 and Federal Tax Deposit.                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 16                  | Corporations with fiscal year ending February 28:                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                     | • 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.                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 16                  | Corporations with fiscal year ending January 31, April 30, July 31, or October 31:                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                     | • Pay CIT estimate to State of Michigan.                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 20                  | Michigan Sales, Use and Withholding Taxes Return for the month of April.                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 21                  | Armed Forces Day.                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 21-22               | Great Lakes Kite Festival – Grand Haven State Park.                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 30                  | Memorial Day (Observed).                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
| 31                  | Corporations with fiscal year ending January 31:                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                               |                  |
|                     | • File CIT return and pay balance due to State of Michigan.                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                               |                  |



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 |    |    |    |    |

JUNE

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



MAY 2016

## **PROHIBITION AGAINST POLITICAL ACTIVITIES BY TAX-EXEMPT ORGANIZATIONS**

Politically, 2016 promises to be a very interesting year. Many citizens and groups are eager to engage in the political process to promote their various interests. In this environment, a very important tax issue is often overlooked (or not understood): Section 501(c)(3) tax-exempt organizations (basically, charitable and educational organizations) are prohibited from engaging in any partisan political activity, period. The penalty for violating the political activity rule is simple, but deadly: loss of tax exempt status. Also, the organization and its managers may be subject to excise taxes on the political expenditures.

**Prohibited Political Activities in a Nutshell.** Charitable and educational tax-exempt organizations are prohibited from participating in any political campaign on behalf of or in opposition to any candidate for public office. What's a public office? A *public office* is any elective office on the local, state, or national level. Thus, participating in a city council member's election is as bad as participating in the presidential election. How does an organization participate in a campaign? It publishes an oral or written statement for or against a candidate. It endorses a candidate. It contributes to a candidate's campaign. It sponsors a candidate to speak at a meeting, without providing equal time to opponents. It distributes statements made by others for or against a candidate. In short, it takes any partisan action during an election. Even the IRS concedes, however, that some political activities are okay so long as they're totally nonpartisan. Also, organization leaders can voice their own opinions, but only when speaking on their own as individuals, not on behalf of the organization. This gets tricky. Let's look at some activities.

**Voter Registration, Education, and Voting Drives.** Voter registration activities, including public forums and voter information guides are allowable activities, so long as they are carried out in a nonpartisan manner. If any bias is introduced into the process, the activity becomes a prohibited activity.

**Individual Political Activity by the Organization's Leaders.** The political activity prohibition neither restricts free expression on political matters by leaders of organizations speaking for themselves, as individuals, nor prohibits leaders from speaking about important issues of public policy. However, the leader should not use the organization's financial assets, facilities, or personnel in any way.

**Political Candidate Appearances.** An exempt organization can invite a candidate for public office to speak to its members. However, the organization must provide an equal opportunity to other political candidates seeking the same office. It must not indicate any support of or opposition to the candidate—and this lack of support or opposition must be explicitly stated in any communication about the candidate's appearance.

**Political Candidates Not Acting as Such.** None of this prevents any candidate from appearing at an exempt organization event as a noncandidate. For example, a candidate, who is a public figure, may be asked to speak in his or her role as that public figure, as an incumbent elected official, or for any similar reason. In that event, no reference to the speaker's candidacy can be made.

**Political Activity on the Organization's Website.** An organization that posts material on its website favoring or opposing a candidate for public office will be treated the same as if it distributed printed material, oral statements, or broadcasts that favored or opposed such candidate. An organization will not be guilty of political intervention simply because its website contains links to political organizations, as long as the links are provided for educating voters and are presented in an unbiased manner that includes all the candidates for a particular office.

**Issue Advocacy.** An organization can conduct public advocacy on significant moral, social, or economic issues even when a candidate has become closely identified with that issue during a campaign. However, certain precautions must be observed. Campaign intervention occurs when an organization comments on a candidate rather than addressing an issue.

**Conclusion.** The loss of tax exempt status is a steep price to pay for political activity. We hope this provides useful information to help your organization stay on track.