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March 26, 2020

The Honorable Governor Gretchen Whitmer
Governor of Michigan
P.O. Box 30013
Lansing, Michigan 48909

Re: Extension of Michigan Income Tax Deadlines

Dear Governor Whitmer:



On March 20, 2020, the United States Department of Treasury issued an advance copy of Notice 2020-18 to confirm that the federal income tax filing and tax payment deadlines for 2019 have been extended from April 15, 2020 to July 15, 2020. Under Notice 2020-18, taxpayers can also defer first quarter 2020 estimated federal income tax payments that would be due on April 15, 2020 to July 15, 2020. There will be no penalties and interest on the tax payments deferred under this notice, regardless of the amounts deferred. These relief provisions apply to all taxpayers, including individuals, trusts and estates, corporations and other non-corporate taxpayers. These confirmed, definitive extensions are critical because they provide certain and reliable relief from pending tax deadlines to Americans affected by the spread of the coronavirus pandemic.

On behalf of the Bodman Business Tax Group, we respectfully urge you, as our Governor, to support Michigan taxpayers during these uncertain times by taking actions consistent with those taken by the federal government (i) to extend the Michigan income tax return filing deadline for all income tax returns to July 15, 2020, and (ii) to allow taxpayers to defer until July 15, 2020 Michigan income tax payments for 2019, and 2020 first quarter Michigan estimated income tax payments, without penalties and interest, regardless of the amount of the liabilities. By granting these extensions, your administration would be providing Michigan Taxpayers with fair and reliable tax deadlines that are consistent with federal tax deadlines at a time when certainty is important to allow Michigan individuals and businesses to focus on their health and safety during this pandemic.

We hope you will issue an executive order as soon as possible to confirm that the Michigan Income Tax deadlines are extended, consistent with federal income tax deadlines, to July 15, 2020. Thank you, in advance, for your consideration and commitment to guiding our state through these unprecedented times.

Should you have any questions or desire additional information, please contact the Co-Chairs of the Bodman Business Tax Group, Steven Cole at (248) 743-6074 or by email at SCole@bodmanlaw.com or Wayne Roberts at (248) 743-6039 or by email at WRoberts@bodmanlaw.com.

Very truly yours,



Steven R. Cole



Wayne D. Roberts

SRC/WDR

CC: The Honorable Mike Shirkey, Senate Majority Leader
The Honorable Lee Chatfield, Speaker of the House
Rachael Eubanks, State Treasurer
Lance Wilkinson, Director of the Bureau of Tax Policy