

FEDERAL INCOME TAX ITEMS (IRS NOTICE 2020-18, March 23, 2020):

SUBJECT	ORIGINALLY DUE	EXTENDED DUE DATE
2019 Federal Income Tax Return, Form 1040	April 15, 2020	July 15, 2020
2019 Federal Income Tax Liability Payment	April 15, 2020	July 15, 2020
2020 1 st Quarter Federal Income Tax Estimated Payment, Form 1040-ES	April 15, 2020	July 15, 2020 (note ; 2 nd Quarter Estimate remains due June 15, 2020)

MICHIGAN INCOME TAX ITEMS (EXECUTIVE ORDER 2020-26, March 27, 2020)

SUBJECT	ORIGINALLY DUE	EXTENDED DUE DATE
2019 Michigan Individual Income Tax Return, Form MI-1040	April 15, 2020	July 15, 2020
2019 Michigan Individual Income Tax Liability Payment	April 15, 2020	July 15, 2020
2020 1 st Quarter Michigan Individual Income Tax Estimated Payment, Form MI1040-ES	April 15, 2020	July 15, 2020 (note ; 2 nd Quarter Estimate remains due June 15, 2020)
2019 Michigan Corporate Income Tax Return, Form 4891	April 30, 2020	July 31, 2020
2019 Michigan Corporate Income Tax Liability Payment	April 30, 2020	July 31, 2020
2020 1 st Quarter Michigan Corporate Income Tax Estimated Payment, Form 4913	April 15, 2020	July 15, 2020 (note ; 2 nd Quarter Estimate remains due June 15, 2020)
2019 Michigan City Income Tax Returns and Tax Payments	April 15, 2020	July 15, 2020
	April 30, 2020	July 31, 2020
2020 1 st Quarter Michigan City Income Tax Estimated Payment (2 nd Quarter Estimate remains due as originally scheduled)	April 15, 2020	July 15, 2020
	April 30, 2020	July 31, 2020

MICHIGAN SALES, USE, & WITHHOLDING TAXES (Michigan Department of Treasury Notice dated March 17, 2020)

SUBJECT	ORIGINALLY DUE	EXTENDED DUE DATE
2020 Michigan Sales, Use, & Withholding Tax Return and Payment	March 20, 2020	April 20, 2020

Related Tax Development:

MICHIGAN TAX FORECLOSURE RELIEF (EXECUTIVE ORDER 2020-14, March 18, 2020)

Property owners facing foreclosure proceedings during the coronavirus outbreak have had the deadlines to redeem foreclosed real properties, including both residential and non-residential properties, extended from March 31, 2020 to the later of (a) May 29, 2020, or (b) 30 days after the termination of the State of Emergency declared pursuant to Executive Order 2020-4.