



IMPORTANT DATES

FLOW THROUGH (PARTNERSHIP OR S CORP) – March 15

INDIVIDUAL 1040 – April 15

CORPORATION (C CORPORATION) – April 15

TRUST RETURNS 1041 – April 15

EXTENDED FLOW THROUGH (PARTNERSHIP OR S CORP) – September 15

EXTENDED INDIVIDUAL 1040 – October 15

EXTENDED CORPORATION (C CORPORATION) – October 15

EXTENDED TRUST RETURNS 1041 – September 30

INCOME TAX ESTIMATES FOR INDIVIDUALS – April 15, June 15, September 15, January 15

INCOME TAX ESTIMATES FOR CORPORATIONS – April 15, June 15, September 15, December 15

MICHIGAN FISCAL YEAR END – September 30

NORMAL CALENDAR YEAR END – December 31

OTHER POSSIBLE YEAR ENDS OF CORPORATIONS OR PARTNERSHIPS – Corporations may sometimes elect a different tax year end; a partnership's tax year end generally corresponds to the majority partner's year end.

AFS REPORT FISCAL YEAR UNDERGOING PROCEDURES – The CRA will provide notification directly to licensees of when their AFS report is due, and what period the procedures should cover.