

Michigan Treasury Issues Income Tax Deadline FAQs

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The Michigan Department of Treasury has released several Frequently Asked Questions (FAQs) with respect to Executive Order 2020-26, which extended the state and city income tax filing deadlines for many Michigan taxpayers. The April 2, 2020 FAQs [are available here](#).

Highlights include:

- A taxpayer need not be sick, quarantined, or experiencing other impacts from COVID-19 in order to qualify for the July 15 or July 31, 2020 extended deadlines. Nothing is required to be filed with the return in order to claim the extension.
- For taxpayers requesting the customary six- or eight-month filing extensions, the extended filing deadlines will remain the same (the extended due date for individual income tax returns is October 15, 2020 and the extended due date for calendar-year corporate income tax returns is December 31, 2020). Any tax due must be paid by the applicable July 15 or July 31, 2020 deadline.
- The extended deadlines do not apply to 2015 state income tax refund claims that are due by April 15, 2020 nor do they apply to second quarter 2020 estimated income tax payments, withholding taxes, sales and use taxes, or any other tax not administered under the Michigan Income Tax Act (MCL 206.1 et seq.) or the City Income Tax Act (MCL 141.501 et seq.).
- The extended deadlines do not apply to any taxpayer with a filing or payment due date other than April 15, 2020 or April 30, 2020.

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