

## Michigan State and City Income Tax Deadlines Extended to July 2020

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April 2, 2020

On March 27, 2020, Governor Gretchen Whitmer signed Executive Order 2020-26 to temporarily suspend strict compliance with certain tax filing and payment deadlines in Michigan. These new filing and payment deadlines follow in the wake of the Internal Revenue Service's postponement of certain federal filing and payment deadlines to July 2020.

Executive Order 2020-26 extends April 2020 State of Michigan and Michigan city income tax filing and payment deadlines to July 2020. The order also extends the deadlines for taxpayers required to pay April 2020 estimated State of Michigan and Michigan city income taxes until July 2020. The extensions in Executive Order 2020-26 are automatic and need not be requested by the taxpayer.

More specifically:

- Any annual state income tax return, state income tax payment, estimated state income tax payment, annual city income tax return (and any accompanying city income tax payment due with such return), estimated city income tax extension payment, and estimated city income tax payment otherwise due on April 15, 2020, will instead be due on July 15, 2020; and
- Any annual state income tax return, state income tax payment, annual city income tax return (and any accompanying city income tax payment due with such return), estimated city income tax extension payment, and estimated city income tax payment otherwise due on April 30, 2020, will instead be due on July 31, 2020.

Executive Order 2020-26 solely covers April 2020 State of Michigan and Michigan city income tax filing and payment deadlines. The Executive Order does not specifically address June 2020 estimated income tax payments.

The Michigan Department of Treasury previously released a March 17, 2020, notice providing a 30-day waiver of penalties and interest resulting from late sales, use, and withholding payments and returns with March 20, 2020 due dates.

This is part of our series of **COVID-19 alerts** providing clients with practical advice on measures they can take to navigate through these challenging times. Please contact the authors or your Miller Canfield attorney with further questions.

*This information is based on the facts and guidance available at the time of publication, and may be subject to change.*