

## COVID-19: Michigan Further Extends Sales, Use and Withholding Deadlines

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April 15, 2020

Michigan Treasury issued a notice on April 14, 2020, advising most Michigan businesses that their sales, use and withholding tax returns and payments which were due on April 20, 2020, will not be assessed interest or penalty if filed one month later, on May 20, 2020.

The notice applies to returns and payments for March normally due on April 20, as well as those for February that were previously extended by one month. As a result, the monthly returns and payments for February, March and April must now be filed by May 20 to avoid interest and penalties. Quarterly returns normally due on April 20 are also now due on May 20.

The notice indicates that taxpayers can still file their returns by the standard April 20 deadline, but will simply not be penalized if they file them by May 20.

The notice does not apply to large taxpayers required to pay sales, use and withholding taxes on an accelerated basis, which are those with more than \$480,000 in withholding tax liability or \$720,000 in sales and use tax liability in the prior year.

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