



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

NOTICE: PENALTY AND INTEREST WAIVED FOR 30 DAYS FOR MONTHLY SALES, USE, AND WITHHOLDING TAX RETURNS DUE MARCH 20, 2020

Issued: March 17, 2020

Executive Order 2020-04 declared a State of Emergency in Michigan related to the spread of the novel coronavirus (COVID-19). Ongoing efforts to prevent the spread of COVID-19 have disrupted the normal business operations of many sales, use, and withholding taxpayers required to file returns and remit tax by the twentieth day of each month. In recognition of the present challenges faced by these taxpayers, the Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of the return due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020.

The waiver is limited to sales, use, and withholding payments and returns due March 20, 2020. Any payment or return otherwise due after that date will not be eligible for the current waiver. The waiver is not available for accelerated sales, use, or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates.

Questions regarding this Notice may be directed to the Department at (517) 636-6925.