



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

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STATE TREASURER

**PENALTY AND INTEREST WAIVED FOR 30 DAYS FOR MONTHLY AND  
QUARTERLY SALES, USE, AND WITHHOLDING  
RETURNS DUE APRIL 20, 2020**

Issued: April 14, 2020

Executive Order 2020-33 declared both a state of emergency and state of disaster across Michigan related to the spread of the novel coronavirus (COVID-19). In recognition of the continued disruption of businesses required to file returns and remit sales, use, and withholding taxes, the Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of any monthly or quarterly return due on April 20, 2020. The waiver will be effective for a period of 30 days; therefore, any monthly or quarterly payment or return currently due on April 20, 2020 may be submitted to the Department without penalty or interest through May 20, 2020.

This waiver applies to the 2020 first quarter return that is required to be filed with the Department on April 20, 2020. Taxpayers required to remit tax with the 2020 first quarter return may therefore submit the payment and return to the Department without penalty or interest through May 20, 2020.

This waiver also includes sales, use, and withholding returns or payments due on April 20, 2020 as a result of the previous 30-day waiver of penalty and interest for payments or returns due on March 20, 2020 (See [Notice](#)). Taxpayers originally required to remit tax and file returns on March 20, 2020 therefore have until May 20, 2020 to remit tax and file returns without penalty and interest.

Taxpayers may still remit tax and file a return as of the original due date and are encouraged to do so. However, penalty and interest for any failure to do so will automatically be waived in accordance with this Notice. The waiver is limited to sales, use, and withholding returns and payments due on April 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.