



Disclaimer: This guide is not a substitute for professional tax advice. Consider it an asset to help you understand and prioritize your sales and use tax priorities for 2020.

Who is required to collect sales tax in Michigan?

The requirement to charge and remit sales tax in Michigan is based on the connections a company has with the state. These connections, whether legal or physical, may trigger a sales tax collection obligation referred to as nexus.

To identify possible nexus, begin by listing ways in which your company may be connected to Michigan. Consider the list of sales tax nexus triggers listed below.

Michigan sales tax nexus triggers

Companies doing business in Michigan should be aware of the following activities that may trigger sales tax liability. Failure to be tax compliant can result in audits and other legal actions.

Click on each of the nexus triggers listed for more details.

- [Economic nexus](#)
- [Affiliate nexus](#)
- [Click-through nexus](#)
- [Physical presence](#)

Michigan sales tax compliance steps

1. Determine sales tax exposure

As mentioned above, there are a number of ways in which a company may become responsible for collecting sales tax in Michigan.

[Get help determining your nexus profile](#)

2. Register with state and local tax authorities

If you have determined you have established nexus in Michigan, you will need to register your business with the Michigan Department of Treasury prior to collecting any sales tax revenue.

[Get help with sales tax registration](#)

3. Collect, file, and remit sales tax

Once your business is registered with the appropriate tax authorities in Michigan, you may begin collecting sales tax and filing returns. Refer to the table at the right for filing deadlines.

[Get help with managing sales tax compliance](#)

Other tax compliance notes

Zero Dollar Returns

Completed sales tax returns must be submitted to the Michigan Department of Treasury by the assigned due date each filing period even if no sales tax was collected.

Contact Options

Michigan Department of Treasury
Lansing, MI 48922
(517)636-6925

Michigan sales tax filing due dates for 2020

Michigan sales tax returns are due by the 20th day of the month following the end of the filing period with the exception of annual returns which are due by the last day of February.

For EFT filers, 75% of taxpayer's sales tax liability in the immediately preceding month plus a reconciliation payment equal to the difference between the tax liability determined for the immediately preceding month minus the amount of tax previously paid for that month is due on the 20th day of the month.

Filing due dates adjusted for weekends or holidays are indicated by an * in the chart below.

| 2020 Reporting Period | Filing Due Date |
|-------------------------|---------------------|
| Annual Filing | |
| 2020 | March 1, 2021* |
| Quarterly Filing | |
| Q1 | April 20, 2020 |
| Q2 | July 20, 2020 |
| Q3 | October 20, 2020 |
| Q4 | January 20, 2021 |
| Monthly Filing | |
| January | February 20, 2020 |
| February | March 20, 2020 |
| March | April 20, 2020 |
| April | May 20, 2020 |
| May | June 22, 2020* |
| June | July 20, 2020 |
| July | August 20, 2020 |
| August | September 21, 2020* |
| September | October 20, 2020 |
| October | November 20, 2020 |
| November | December 21, 2020* |
| December | January 20, 2021 |

File sales tax returns **the right way**

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