

# ANNUAL RETURN FOR SALES, USE AND WITHHOLDING TAXES

Place Label from Your Coupon Book Here or Enter Taxpayer Name

Account Number	
Return Year	Date Due*

**File this return  
by February 28**

**Do not use this form to replace a monthly or quarterly return.**

\*If your business is discontinued during the year, this return is due 30 days after the business is discontinued.

		A. Use Tax: Sales & Rentals		B. Sales Tax	
		6%	4%	6%	4%
<b>Sales and Use Tax</b>					
1. Gross sales (including sales by out-of-state vendors subject to use tax) .....	1.				
2. Rentals of tangible property and accommodations .....	2.				
3. Communications services .....	3.				
4. Add lines 1, 2 and 3 .....	4.				
<b>ALLOWABLE DEDUCTIONS</b>					
5a. Resale .....	5a.				
b. Industrial processing or agricultural producing .....	b.				
c. Interstate commerce .....	c.				
d. Exempt services .....	d.				
e. Sales on which tax was paid to Secretary of State ....	e.				
f. Food for human/home consumption .....	f.				
g. Bad debts .....	g.				
h. Michigan motor fuel or diesel fuel tax .....	h.				
i. Other. Identify: .....	i.				
j. Tax included in gross sales (line 1) .....	j.				
k. Total allowable deductions. Add lines 5a - j .....	k.				
6. Taxable balance. Subtract line 5k from line 4 .....	6.				
7. Tax Rate .....	7.	x .06	x .04	x .06	x .04
8. Gross tax due. Multiply line 6 by line 7 .....	8.				
9. Tax collected in excess of line 8 .....	9.				
10. Add lines 8 and 9 .....	10.				
11. <b>TOTAL discount allowed (see instructions)</b> .....	11.				
12. Net tax due. Subtract line 11 from line 10 .....	12.				
13. Sales tax license fee (due with annual return) .....	13.				
14. Tax payments in current year (after discounts) .....	14.				

**Use Tax on Items Purchased for Business or Personal Use (see back)**

15. Enter your purchases taxable at the 6% rate .....	▶ 15a.		x .06=	15b.	
16. Tax payments made in the current year .....	▶ 16.				

**Withholding Tax**

17. Gross Michigan payroll and other taxable compensation for the year .....	▶ 17.	
18. Number of W2s enclosed .....	18.	
19. Total Michigan income tax withheld per W2s .....	▶ 19.	
20. Total Michigan income tax withholding paid during current tax year .....	▶ 20.	

**Summary**

21. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 13B, 15b and 19 .....	21.	
22. Total sales, use and withholding taxes paid. Add lines 14A and B (both rate columns), 16 and 20 .....	22.	
23. If line 22 is greater than line 21, enter overpayment .....	▶ 23.	
24. Amount of line 23 to be credited to your account. We will notify you when your credit is verified and available .....	▶ 24.	
25. Amount of line 23 to be refunded to you .....	▶ 25.	
26. If line 22 is less than line 21, enter balance due .....	▶ 26.	
27. If this return is filed late, enter penalty and interest. (See instructions.) .....	▶ 27.	
28. TOTAL PAYMENT DUE. Add lines 26 and 27. Make checks payable to "State of Michigan." .....	▶ 28.	

**Type of Business Ownership** (check one only)

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Individual                              | <input type="checkbox"/> Michigan Corporation  | <input type="checkbox"/> Trust or Estate (Fiduciary)            |
| <input type="checkbox"/> Husband - Wife                          | <input type="checkbox"/> Subchapter S          | <input type="checkbox"/> Joint Stock Club or Investment Company |
| <input type="checkbox"/> Partnership                             | <input type="checkbox"/> Professional          | <input type="checkbox"/> Social Club or Fraternal Organization  |
| <input type="checkbox"/> Registered Partnership, Agreement Date: |  | <input type="checkbox"/> Other (Explain)                        |
| <input type="checkbox"/> Limited Partnership                     | <input type="checkbox"/> Non-Mich. Corporation |   |
|  | <input type="checkbox"/> Subchapter S          |   |
| <input type="checkbox"/> Limited Liability Company               |  |   |
| <input type="checkbox"/> Domestic (Michigan)                     |  |   |
| <input type="checkbox"/> Professional                            |  |   |
| <input type="checkbox"/> Foreign (non-Michigan)                  |  |   |

**Signature**

*I declare, under penalty of perjury, that this return is true and complete to the best of my knowledge.*

- I authorize Treasury to discuss my return with my preparer.  
 Do not discuss my return with my preparer.

Taxpayer's Signature

*I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.*

Preparer's Signature, Address and Phone and ID Number

Taxpayer's Social Security Number

Telephone Number  
(       )

Taxpayer's Title

Date

**If you are enclosing payment with your return,**

**MAIL TO:** Sales, Use and Withholding Taxes  
 Michigan Department of Treasury  
 Lansing, MI 48922

**If your return is for a refund, credit or has no tax due,**

**MAIL TO:** Sales, Use and Withholding Taxes  
 Michigan Department of Treasury  
 Lansing, MI 48930

**\*Use Tax on Items Purchased for Business or Personal Use**

Use lines 15 and 16 to report purchases made for use in your business or for items removed from your inventory for personal use. Do not repeat the amounts from Column A, lines 1 - 4 here.