

Concessionaire's Sales Tax Return and Payment

Issued under P.A. 167 of 1933 and 122 of 1941 as amended. Filing is mandatory.

Seller's Name		Telephone Number		Social Security Number	
Street Address		City		State	ZIP Code
Sales Tax License No. (if applicable)	Federal Employer ID Number		Temporary Liquor License No. (if applicable)		
Event		Location (City)		Date of Event	

As a vendor operating in Michigan, you are responsible for collecting and paying Michigan sales, use and withholding taxes. You must remit sales tax on all sales of tangible personal property from an event at a Michigan location to an end user ("retail sales") at the rate of 6 percent. You must also remit use tax on all goods taken from inventory or purchased exempt from Michigan sales tax and used in your business unless you paid sales tax of at least 6 percent to another state. For example, prizes given for games of skill or chance.

You must also remit income tax withholding for wages paid to anyone working for you while you are in Michigan, regardless of that person's state of residence. For example, either hiring local people when you are in Michigan or bringing your own employees with you.

Complete each line below as instructed. If you have questions, please contact the Sales, Use and Withholding Tax Customer Contact Division at (517) 636-4357.

1. Gross Sales. Enter the total amount of sales of tangible personal property including cash and charge sales 1. _____
2. If you include tax in gross sales (line 1), divide line 1 by 17.6667 2. _____
3. Taxable Sales. Subtract line 2 from line 1 3. _____
4. Sales Tax Due. Multiply line 3 by 6% (.06) 4. _____
5. Use Tax Due. Enter 6% (.06) of all purchases made for your own use or consumption on which you did not previously pay 6% sales tax 5. _____
6. Enter all wages paid to employees..... 6. _____
7. Income Tax Withholding Due. Enter total withholding due 7. _____
8. Penalty and Interest Due. Enter amounts due for late payment of tax 8. _____
9. **PAY THIS AMOUNT.** Add lines 4, 5, 7 and 8..... 9. _____

CERTIFICATION

I declare, under penalty of perjury, that the information in this return is true and complete.

Seller's Signature	Date
--------------------	------

This return is due upon demand. If demand is not made, 3 business days after event. If this form and payment are not mailed to the Michigan Department of Treasury by the due date, an estimated tax assessment may be issued against you.

Make check payable to: STATE OF MICHIGAN.

**Mail To: Michigan Department of Treasury
Customer Contact - SUW
P.O. Box 30781
Lansing, MI 48909**

Michigan Sales Tax

As a vendor (seller) in Michigan you are required to remit 6% sales tax on your total taxable retail sales to the State of Michigan. Compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than four, or down to a whole cent when the third decimal point is four or less.

Michigan Income Tax Withholding

Every employer in this State who is required to withhold federal income tax under the Internal Revenue Code (IRC) must withhold Michigan income tax unless covered by a reciprocal agreement.

Michigan has entered into reciprocal agreements with the states of Illinois, Indiana, Kentucky, Minnesota, Ohio, and Wisconsin. This means that an employer in Michigan will not withhold Michigan income tax from residents of these states who work in Michigan.

Additional information and current income tax withholding rates are available on Form 446-I, Michigan Income Tax Withholding Guide, and Form 446-T, Michigan Income Tax Withholding Table, on the department's Web site, www.michigan.gov/taxes.

Penalty and Interest

If tax is not paid within three days of your event, you must calculate and include penalty and interest on taxes due with your payment. Penalty is 5% of the tax due and increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1%.