

Seller's Use Tax Return

Under the authority of Public Act 94 of 1937. Filing this form is voluntary.

Your customer has requested to pay the Michigan six percent use tax on their purchase to you and asks you to remit the use tax directly to the State of Michigan. As the seller, you may use this form for such a transaction.

The Michigan Use Tax Act, Sec. 3(1) (MCL 205.93), levies upon every person in this state a specific tax for the privilege of using, storing, or consuming tangible personal property in this state at a rate equal to 6% of the price of the property. Michigan does not permit or levy city or county sales or use taxes.

Sec. 2(f) (MCL 205.92), defines "purchase price" or "price" as the total amount of consideration paid by the consumer to the seller, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, and applies to the measure subject to use tax. "Tangible personal property" is defined in Sec. 2(k) to mean "personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses and includes electricity, water, gas, steam, and prewritten computer software."

Purchase price includes "delivery charges," defined in Sec. 2b (e) (MCL 205.92b) to mean "charges by the seller for preparation and delivery to a location designated by the purchaser of tangible personal property. Delivery charges include, but are not limited to, transportation, shipping, handling, crating, and packing."

Michigan Department of Treasury, Revenue Administrative Bulletin (RAB) 1999-1 explains the definition and requirements for registration for out-of-state sellers and may be downloaded from our Web site www.michigan.gov/treasury. If an out-of-state seller engages in any of the activities enumerated in Conclusions I, 1 through 6, on Page 2 of the RAB, they would be required to register and remit Michigan's use tax.

Sellers that lack sufficient nexus to be required to register with Michigan may voluntarily register to collect Michigan taxes for sales to Michigan residents. Out-of-state sellers often do this as convenience to their Michigan customers who would be otherwise responsible for reporting and remitting Michigan use tax.

To ensure proper credit please PRINT the following.

Purchaser Name or Company Name	Purchaser Telephone Number () -	
Purchaser Street Address, City, State and Zip	Invoice Number	Invoice Date
This return is due the 20th day of the calendar month for the preceding calendar month. Make payment payable to " State of Michigan " and write " Use Tax " in the memo area of the check or money order. *Make a copy of this return and payment for your records.	Invoice Amount (incl. delivery charges) \$ _____	Total Use Tax Due \$ _____
	X 6%	

Mail this return and payment to the Michigan Department of Treasury, P.O. Box 30781, Lansing, MI 48909.

Seller Name or Company Name	Seller's Street Address (City, State and Zip)
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I declare under penalty of perjury that this return is true and complete to the best of my knowledge. MCL 205.108

Signature of Seller	Date	Telephone Number () -
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