

ANNUAL RETURN WORKSHEET

Account Number	Return Year
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*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate. Read the summary of tax law changes.

A. Use Tax on Sales and Rentals

B. Sales Tax

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

Use Tax - Purchases Only

15. Enter your purchases taxable at the 4% rate*.....	15a. _____	x .04	15b. _____
16. Enter your purchases taxable at the 6% rate.....	16a. _____	x .06	16b. _____
17. Add lines 15b and 16b.....			17. _____
18. Tax payments made in the current year.....			18. _____

Withholding Tax

19. Gross Michigan payroll and other taxable compensation for the year.....	19. _____
20. Number of W-2s enclosed with this annual return.....	20. _____
21. Total Michigan income tax withheld per W-2s.....	21. _____
22. Total Michigan income tax withholding paid during current tax year.....	22. _____

Summary

23. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 13B, 17 and 21.....	23. _____
24. Total sales, use and withholding taxes paid during current tax year. Add lines 14A and B (both rate columns), 18 and 22.....	24. _____
25. If line 24 is greater than line 23, enter overpayment	25. _____
26. Amount of line 25 to be credited to your account. Treasury will notify you when your credit is verified and available.....	26. _____
27. Amount of line 25 to be refunded to you.....	27. _____
28. If line 24 is less than line 23, enter balance due	28. _____
29. If this return is filed late, enter penalty and interest. (See instructions.).....	29. _____
30. TOTAL PAYMENT DUE. Add lines 28 and 29. Make checks payable to the State of Michigan.....	30. _____

IMPORTANT: This worksheet is your file copy and may be subject to audit. Record your account number and your return period in the upper right corner. Keep this for your records.