

Annual Return for Sales, Use and Withholding Taxes

Check box if this is an amended return.

Taxpayer Name	Account Number	
	Return Year	Date Due

Amended Return

Amendment Date

File this return by February 28. Do not use this form to replace a monthly or quarterly return.

	A. Use Tax: Sales & Rentals	B. Sales Tax
	6%	6%
Sales and Use Tax		
1. Gross sales (including sales by out-of-state vendors subject to use tax).....	1.	1.
2. Rentals of tangible property and accommodations	2.	2.
3. Telecommunications services.....	3.	3.
4. Add lines 1, 2, and 3	4. ▶	4. ▶
5. ALLOWABLE DEDUCTIONS		
a. 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 Rate	7. x .06	7. x .06
8. Gross tax due. Multiply line 6 by line 7	8. ▶	8. ▶
9. Tax collected in excess of line 8	9. ▶	9. ▶
10. Add lines 8 and 9.....	10.	10.
11. TOTAL discount allowed (see instructions)	11. ▶	11. ▶
12. Total tax due. Subtract line 11 from line 10.....	12.	12.
13. Tax payments in current year (after discounts).....	13. ▶	13. ▶

Use Tax on Items Purchased for Business or Personal Use *

14. Enter your taxable purchases..... ▶ 14a. _____ x .06 = 14b. _____

15. Tax payments made in the current year ▶ 15. _____

Withholding Tax

16. Gross Michigan payroll and other taxable compensation for the year..... ▶ 16. _____

17. Number of W-2, and 1099 forms enclosed 17. _____

18. Total Michigan income tax withheld per W-2 and 1099 forms ▶ 18. _____

19. Total Michigan income tax withholding paid during current tax year ▶ 19. _____

Summary

20. Total sales, use and withholding taxes due. Add lines 12A, 12B, 14b and 18..... 20. _____

21. Total sales, use and withholding taxes paid. Add lines 13A, 13B, 15 and 19..... 21. _____

22. If line 21 is greater than line 20, enter overpayment ▶ 22. _____

23. Amount of line 22 to be credited forward on your account.
We will notify you when your credit is verified and available..... ▶ 23. _____

24. Amount of line 22 to be refunded to you..... ▶ 24. _____

25. If line 21 is less than line 20, enter balance due..... ▶ 25. _____

26. If this return is filed late, enter penalty and interest. (See instructions.)..... ▶ 26. _____

27. **TOTAL PAYMENT DUE.** Add lines 25 and 26. Make check payable to "State of Michigan." ▶ 27. _____

* **Use Tax on Items Purchased for Business or Personal Use:** Use lines 14 and 15 to report purchases made for use in your business or for items removed from your inventory for personal or business use. Do not repeat the amounts from Column A, lines 1 - 4 here.

Account Name	Account Number
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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)		

Reason for amending return. Include your account number (if not listed above) in the explanation.

Signature (you are required to complete all information requested below)

<p><i>I declare under penalty of perjury that this return is true and complete to the best of my knowledge.</i></p> <p>I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<p><i>I declare under penalty of perjury that this return is based on all information of which I have any knowledge.</i></p> <p>Preparer's Signature, Address, Telephone and ID Number</p>
<p>Taxpayer or Authorized Representative Signature</p>		
<p>Taxpayer FEIN or Social Security Number</p>	<p>Telephone Number</p>	
<p>Taxpayer or Authorized Representative Title (Owner/Officer/Member/Manager/Partner)</p>	<p>Date</p>	
<p>Print Name of Corporate Officer Responsible for Return</p>	<p>Telephone Number</p>	

Mailing Instructions:

If sending an amended annual return, be sure to check the box on page 1 of the return, and refer to page 6 of the *SUW Instruction Book (Form 78)* for amended return mailing addresses and other instructions.

If enclosing payment with your annual return, mail to:

Michigan Department of Treasury
 Department 78172
 P.O. Box 78000
 Detroit, MI 48278-0172

If requesting a credit to your account (amount on line 23) or a refund (amount on line 24), mail to:

Michigan Department of Treasury
 P.O. Box 30779
 Lansing, MI 48909

If no payment is enclosed with your annual return, mail to:

Michigan Department of Treasury
 Lansing, MI 48930

Go to www.michigan.gov/bustax to check your Sales, Use and Withholding transactions and ask questions about your account on-line.