

Form 5085: 2016 Fuel Retailer Supplemental Schedule Instructions

This schedule must be filed with your *2016 Sales Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) or *2016 Sales, Use and Withholding Taxes Amended Monthly/ Quarterly Return* (Form 5092).

GENERAL INFORMATION

Complete this form if you are a retailer to claim credit for prepayment of sales tax to a supplier or wholesaler. If you are a wholesale fuel distributor, do not use this form. Use the *Fuel Supplier and Wholesale Distributor Prepaid Sales Tax Report* (Form 5083).

Effective April 1, 2013, Michigan's prepaid sales tax under MCL 205.56a is expanded to include a broader range of fuel subject to prepay requirements such as diesel fuel. Refer to Public Act 509 of 2012 and Public Act 1 of 2013 for additional details including, but not limited to the definitions for gasoline and diesel fuel under MCL 205.56a (11).

IMPORTANT NOTICE

If you claimed an estimated sales tax prepayment credit on your December 1983 Sales, Use and Withholding Tax Return, you must repay that credit to Treasury using *Fuel Advance Credit Repayment* (Form 5084). Repayment of the total amount is due no later than the date you stop selling gasoline.

Line-by-line Instructions

Supplier Information Table:

Supplier Name: Enter the supplier name from which you purchased fuel

Supplier FEIN: Enter the supplier's Federal Employee Identification Number

Gasoline Gallons Purchased: Enter the number of gasoline gallons purchased from the supplier

Diesel Gallons Purchased: Enter the number of diesel gallons purchased from the supplier.

NOTE: Click the "Add Supplier" button to add additional purchases to the table. Click the remove button to delete any incorrect entries in the table.

Lines 1-2:

Lines 1-2 will automatically be populated based on the information you provided in the table above.

Summary Information:

Lines 1-3 will automatically be pre-populated using information you provided in the table above.

Prepaid Sales Tax on Diesel Fuel:

Lines 1-3 will be pre-populated using information you provided in the table above.

Total Prepaid Tax and Discount:

Lines 1-3 will be pre-populated using information you provided in the table above. Line 1 and line 3 will automatically carry forward to lines 3a and 5a on Form 5080 or Form 5092.

For more information on gasoline or diesel rates, go to www.michigan.gov/treasury, select "Reference Library" and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

Call (517) 636-6925 if you have any questions when filling out this form.