

Fuel Retailer Supplemental Report

GENERAL INFORMATION

To claim credit for prepayment of sales tax to a supplier or wholesaler, complete the form below. If you are a wholesale fuel distributor, do not use this form. Use the *Fuel Supplier and Wholesale Distributor Prepaid Sales Tax Report* (Form 429).

Effective April 1, 2013, Michigan's prepaid sales tax under MCL 205.56a is expanded to include a broader range of "fuel" subject 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 the Department using Form 430, Gasoline Credit Repayment. Repayment of the total amount is due no later than the date you stop selling gasoline. If you claimed a prepayment credit using the *2013 Diesel Fuel Advanced Prepaid Credit* (Form 5042) it must be repaid to the Department by filing a *Repayment of 2013 Diesel Fuel Advanced Prepaid Credit* (Form 5043) by the earlier of: (i) the date the retailer stops selling diesel fuel or; (ii) October 15, 2013.

Line - by - Line Instructions

Line 1: Enter your account number.

Line 2: Enter the return period to which this credit is to be applied (month/year).

Line 3: Enter the name (individual, partners or corporation) under which the business is registered.

Line 4: Total amount due. Enter the total amount due from the Total Payment line of the *Combined Return for Michigan Taxes* (Form 160) or the Total Payment line of *Discount Voucher for Sales and Use Taxes* (Form 161).

Line 5: Total prepaid sales tax. The number of gallons purchased and amount of prepaid should be determined by your purchase invoices for this period.

- a. Enter gallons and prepaid sales tax on gasoline for the period.
- b. Enter gallons and prepaid sales tax on diesel fuel for the period.
- c. Enter total prepaid sales tax for the period. Add line 5a and 5b dollar amounts.

Line 6: Sales tax early payment discount. **NOTE:** The discount is allowed only on 4% portion (2/3) of 6%.

This line does not apply if retail sales are to tax exempt customers and no sales tax is due.

For taxpayers who make an early payment by the 12th and a timely payment by the 20th the combined discounts cannot exceed \$20,000.00 per tax month. The maximum allowable discount for payments made after the 12th, but before the 20th, is \$15,000.00 per tax per month.

If the *Combined Return for Michigan Taxes* (Form 160) or *Discount Voucher for Sales and Use Taxes* (Form 161) is filed:

- a. By the 12th of the month due, enter 0. (Full discount allowed on Forms 160 or 161).
- b. After the 12th, but by the 20th, enter .25% (.0025) on 2/3 (.6667) of line 5. (Discount of .5% (.005) allowed on 160.) (e.g. If line 5 = 10,000, \$10,000 x .6667 = \$6,667. x .0025 = \$16.67.)
- c. After the 20th, enter .75% (.0075) on 2/3 (.6667) of line 5. (e.g. If line 5 = 15,000, \$15,000 x .6667 = \$10,000.50 x .0075 = \$75.00.)

ACCELERATED FILERS TAKE NOTE!

Effective for tax periods beginning January 1, 1999, the \$20,000 cap on discounts is removed; the total allowable discount is .5% (.005) of the tax due at a rate of 4%. This change was enacted with the passage of Public Acts 265, 266 and 267 of 1998. For a complete explanation, please refer to Treasury's Web site at www.michigan.gov/treasury.

Line 7: For filling out the discount voucher or combined return follow the directions in the line-by-line instruction booklet.

Line 8: Enter total of sales tax prepaid (line 5) and discount (line 6).

Net payment due. Subtract line 7 from line 4 and enter the difference. This is your net payment due. Make your check for this amount rather than the amount shown on your *Combined Return for Michigan Taxes* (Form 160) or *Discount Voucher for Sales and Use Taxes* (Form 161).

DO NOT WRITE THIS AMOUNT ON YOUR RETURN. Send this form with your payment and voucher or return to the address for filing your regular return. If line 7 is more than line 4, use the credit against your next return.

On the reverse side of this form, enter names and address of your suppliers and total gallons purchased during this return period.

File this form with your Form 160 or Form 161. If you are not required to file a return, mail this form and a letter requesting a refund to Michigan Department of Treasury, P.O. Box 30427, Lansing, MI 48909.

Call (517) 636-6925 if you have any questions.

This form is issued under authority of P.A. 167 of 1933.
Filing is voluntary but must be filed for claim to be allowed.

Fuel Retailer Supplemental Report

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| ▶ 1. Account Number: | ▶ 2. Return Period: Month(s) Year |
| 3. Registered Owner's Name | |
| 4. Total Amount Due. Enter amount from <i>Combined Return for Michigan Taxes</i> (Form 160) Total Payment line, or <i>Discount Voucher for Sales and Use Taxes</i> (Form 161), Total Payment line 4. | |
| 5. ▶ a. Enter gallons and prepaid sales tax on gasoline for the period _____ \$ _____ | |
| ▶ b. Enter gallons and prepaid sales tax on diesel fuel for the period _____ \$ _____ | |
| c. Enter total prepaid sales tax for the period. Add lines 5a and 5b prepaid tax amounts.. ▶ 5c. | |
| 6. Sales tax collection discount. Enter 2/3 (.6667) of line 5 (See instructions.)..... ▶ 6. | |
| 7. Add sales tax prepaid (line 5) and discount (line 6)..... 7. | |
| 8. Net Amount Due. Subtract line 7 from line 4. (If credit, use against your next return.)..... 8. | |

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| | Gallons | Prepaid Tax | |
| 5. ▶ a. Enter gallons and prepaid sales tax on gasoline for the period _____ \$ _____ | | | |
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| c. Enter total prepaid sales tax for the period. Add lines 5a and 5b prepaid tax amounts.. ▶ 5c. | | | |
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Complete reverse side. Attach this form to your Form 160 or Form 161. If no return is required, mail this form and a letter requesting a refund to Michigan Department of Treasury, P.O. Box 30427, Lansing, MI 48909. For questions, call (517) 636-6925.

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