

2015 Seller's Use Tax Return

Issued under authority of Public Act 94 of 1937, as amended.

Purchaser Name or Company Name		Invoice Number	
Address		Invoice Date (MM-DD-YYYY)	
City	State	ZIP/Postal Code	Country Code

1. Invoice amount (including delivery charges)	1.		
2. Total use tax due. Multiply line 1 by 6% (0.06)	2.		

Seller's Name or Company Name			
Address		Telephone Number	
City	State	ZIP Code	Country Code

TAXPAYER CERTIFICATION: I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

Signature	Printed Name	Title	Date

Make payment payable to "State of Michigan" and write "Use Tax" in the memo area of the check or money order.

Send your return and any payment due to: Michigan Department of Treasury, P.O. Box 30406, Lansing, MI 48909-7906

Instructions for 2015 Seller's Use Tax Return (Form 5088)

Your customer has requested to pay the Michigan 6% (six percent) use tax on their purchase to you and asks you to remit the use tax directly to the State of Michigan. Out-of-state sellers often do this as a convenience to their Michigan customers who would otherwise be responsible for reporting and remitting Michigan use tax. 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," and "installation charges" incurred or to be incurred before the completion of the transfer of ownership of the property. See MCL 205.92(f)(iv)-(v). Delivery charges are 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 can be found at 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. If you are registered, use *2015 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) to report your out-of-state sales.

Sellers that lack sufficient nexus to be required to register with Michigan may voluntarily register to collect Michigan taxes for sales to Michigan residents.

This return is due the 20th day of the calendar month for the preceding calendar month. For example, tax collected in the month of January would be due February 20th.

Keep a copy of this return and payment for your records.