

# 2015 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return

Issued under authority of Public Acts 167 of 1933 and 94 of 1937, as amended.

Taxpayer's Business Name		Business Account Number (FEIN or TR Number)	
Tax type being amended <input type="checkbox"/> Sales Tax <input type="checkbox"/> Use: Sales and Rentals <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Use Tax on Purchases		Return Period Ending (MM-YYYY)	
Reason Code for Amending Return (See Instr.)	If other, provide explanation		

		CORRECTED		CORRECTED
PART 1: SALES AND USE TAX		Sales		Use: Sales and Rentals
1. Gross sales, rentals and services.....	1a.			1b.
2. Total sales and/or use tax. Taxable amount multiplied by 6% (0.06) .....	2a.			2b.
3. Total pre-paid tax from Form 5083, 5085 or 5086 (e-file only).....	3a.	XXXXXXXXXX		3b.
4. Remaining amount of sales and use tax eligible for discount. Subtract line 3 from line 2.....	4a.			4b.
5. Total of allowable discounts. Multiply line 4 by your applicable discount rate .....	5a.			5b.
6. <b>Total sales and use tax due.</b> Subtract line 5 from line 4 .....	6a.			6b.

## PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE

7. Total amount of use tax from purchases and withdrawals from inventory. Multiply taxable amount by 6% (0.06) .....	7.		
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## PART 3: WITHHOLDING TAX

8. Total amount of Michigan income tax withheld .....	8.		
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## PART 4: TOTAL TAX/PAYMENT DUE

9. Amount of sales, use and withholding tax due. Add lines 6a, 6b, 7 and 8. If amount is negative, this is the amount available for future tax periods (skip lines 10-14).....	9.		
10. Total amount applied for this return period including overpayments available from previous periods or amount previously paid for this return period .....	10.		
11. Amount of tax due. Subtract line 10 from line 9. If line 10 is greater than line 9, this is the amount available for future tax periods (skip lines 12-14). .....	11.		
12. Penalty paid with this return (for late filing).....	12.		
13. Interest paid with this return (for late filing).....	13.		
14. <b>TOTAL PAYMENT DUE.</b> Add lines 11, 12 and 13.....	14.		

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

Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)	Printed Name	Title	Date

Make check payable to "State of Michigan" and include your account number on your check.

Send your return and any payment due to: Michigan Department of Treasury, P.O. Box 30324, Lansing, MI 48909-7824

# Instructions for Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return (Form 5092)

**NOTE:** You must use Form 165 to amend tax years prior to 2015.

Form 5092 is used to amend monthly/quarterly periods in the current year. Complete the return with the corrected figures. Check the box for each tax type you are amending and provide the amended reason code located in the instructions. If the reason code is "Other," write an explanation for the amendment.

**IMPORTANT:** This is a return for Sales Tax, Use Tax, and/or Withholding Tax. If the taxpayer inserts a zero on (or leaves blank) any line for reporting Sales Tax, Use Tax, or Withholding Tax, the taxpayer is certifying that no tax is owed for that tax type. If it is determined that tax is owed, the taxpayer will be liable for the deficiency as well as penalty and interest.

**Reason code for amending return:** Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1.

<b>01</b>	Increasing tax liability
<b>02</b>	Decreasing tax liability
<b>03</b>	Incorrect information/figures reported on original return
<b>04</b>	Original return was missing information/incomplete
<b>05</b>	Claiming previously unclaimed pre-paid sales tax
<b>06</b>	Dispute an adjustment
<b>07</b>	Tax Exempt
<b>08</b>	Other

## **PART 1: SALES AND USE TAX**

**Line 1a: Total gross sales for tax period being reported.** Enter the total of your Michigan sales of tangible personal property including cash, credit and installment transactions and any costs incurred before ownership of the property is transferred to the buyer (including shipping, handling, and delivery charges).

**Line 1b:** This line is used to report the following:

- **Out-of-state retailers who do not have retail stores in Michigan:** Enter total sales of tangible personal property including cash, credit, and installment transactions.
- **Lessors of tangible personal property:** Enter amount of total rental receipts.
- **Persons providing accommodations:** This would include but not limited to hotel, motel, and vacation home rentals. This also includes assessments imposed under the Convention and Tourism Act, the Convention Facility Development Act, the Regional Tourism Marketing Act, the Community Convention or Tourism Marketing Act.

- **Telecommunications Services:** Enter gross income from telecommunications services.

**Line 2a: Total sales tax.** Negative figures are not allowed or valid.

**Line 2b: Total use tax.** Negative figures not allowed or valid.

**Line 5: Enter total allowable discounts.** Discounts apply only to 2/3 (0.6667) of the sales and/or use tax collected at the 6 percent tax rate. See below to calculate your discount based on filing frequency:

### **Monthly Filer**

- If the tax is less than \$9, calculate the discount by multiplying the tax by 2/3 (.6667).
- Enter \$6 if tax is \$9 to \$1,200 and paid by the 12th, or \$9 to \$1,800 and paid by the 20th .
- If the tax is more than \$1,200 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$1,800 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

### **Quarterly Filer**

- If the tax is less than \$27, calculate the discount by multiplying the tax by 2/3 (.6667)
- Enter \$18 if tax is \$27 to \$3,600 and paid by the 12th, or \$27 to \$5,400 and paid by the 20th.
- If the tax is more than \$3,600 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$5,400 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

### **Accelerated Filer**

- If the tax is paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). No maximum discount applies.

## **PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE**

**Line 7:** To determine your use tax due from purchases and withdrawals, multiply the total amount of your inventory value by 6% (0.06) and enter here.

## **PART 3: WITHHOLDING TAX**

**Line 8:** Enter the total Michigan income tax withheld for the tax period.

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**PART 4: TOTAL TAX/PAYMENT DUE**

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**Line 9:** If amount is negative, this is the amount available for future tax periods (skip lines 10-14).

**Line 10:** Enter any payments you submitted for this period, enter any payments for this period including any overpayments available from previous periods. If you are using an overpayment from a previous period only enter the amount needed to pay the total liability for this return. In the event an overpayment still exists declare it on the next return you file with a liability. (Liability minus overpayments/prior payment for this period must be greater than or equal to zero).

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**How to Compute Penalty and Interest**

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If your return is filed with additional tax due, include penalty and interest with your payment. Penalty is 5% of the tax due and increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1 percent.

Refer to [www.michigan.gov/taxes](http://www.michigan.gov/taxes) for current interest rate information or help in calculating late payment fees.