Form 5097: 2018 Sales, Use and Withholding Taxes Amended 4% and 6% Monthly/Quarterly Return

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.

Check the applicable boxes to indicate which taxes you will be reporting on the return.

NOTE: Taxpayers who provide home heating fuels for residential use are eligible to collect and report at the 4% sales tax rate and will be presented with fields to indicate sales tax due at both the 4% and 6% on the Monthly/Quarterly Return.

Sales Tax 4%:

Line 1: 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 2: Enter the total sales tax due by subtracting your gross sales from the allowable deductions outlined in worksheet 5095, 2018 Sales, Use and Withholding Monthly/Quarterly and Amended Monthly/Quarterly Worksheet.

Line 3: Enter total allowable discounts. Discounts apply all of sales tax collected at the 4 percent tax rate. See below to calculate your discount based on filing frequency:

Monthly Filer

If the tax is paid by the 12th of the month…	Multiply the tax amount by .0075
If the tax is paid by the 13th through the 20th of the month…	Multiply the tax amount by .005

Quarterly Filer

If the tax is paid by the 12th of the month…	Multiply the tax amount by .0075
If the tax is paid by the 13th through the 20th of the month…	Multiply the tax amount by .005

Accelerated Filer

If the tax is paid by on or before the 20th of the month…	Multiply the tax amount by .005

Line 4: This line will be automatically calculated by subtracting line 2, *Total Sales Tax* and line 3 *Total of Allowable Discounts.*

Sales Tax 6%:

Line 1: 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 2: Enter the total sales tax due by subtracting your gross sales from the allowable deductions outlined in worksheet 5095, 2018 Sales, Use and Withholding Monthly/Quarterly and Amended Monthly/Quarterly Worksheet.

Line 3: Use the hyperlinks listed below line 3 to complete the applicable schedule for credits and discount on prepaid sales tax on fuel and taxes paid to the Secretary of State by vehicle dealers.

NOTE: The information and calculations completed in each schedule will automatically carry over to line 3 on the monthly/quarterly return.

Line 4: This line will be automatically calculated and populated.

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)
• If the tax is $9 to $1200 and paid by the 12th • If the tax is $9 to $1800 and paid by the 20th	Enter $6
If the tax is more than $1,200 and paid by the 12th	Calculate the discount using the following 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 the discount using the following formula: Tax x 06667 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)
• If the tax is $27 to $3,600 and paid by the 12th • If the tax is $27 to $5,400 and paid by the 20th	Enter $18

If the tax is more than $3,600 and paid by the 12th	Calculate the discount using the following 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 the discount using the following formula: Tax x 06667 x .005 The maximum discount is $15,000 for the tax period

Accelerated Filer

If the tax is paid by on or before the 20th of the month…	Calculate the discount by using the following formula: Tax x .6667 x .005 There is no maximum discount for accelerated filers

NOTE: The combined discount for tax paid at the 4% and 6% rate cannot exceed the discount amount outlined for 6% sales tax.

Line 6: This line will be automatically calculated and populated from information on Lines 1-5.

Use Tax:

Line 1: 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.

Line 2: Enter the total use tax due by subtracting your gross sales from the allowable deductions outlined in worksheet 5095, 2015 Sales, Use and Withholding Monthly/Quarterly and Amended Monthly/Quarterly Worksheet.

Line 3: 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)
• If the tax is $9 to $1200 and paid by the 12th • If the tax is $9 to $1800 and paid by the 20th	Enter $6

If the tax is more than $1,200 and paid by the 12th	Calculate the discount using the following 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 the discount using the following formula: Tax x 06667 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)
• If the tax is $27 to $3,600 and paid by the 12th • If the tax is $27 to $5,400 and paid by the 20th	Enter $18
If the tax is more than $3,600 and paid by the 12th	Calculate the discount using the following 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 the discount using the following formula: Tax x 06667 x .005 The maximum discount is $15,000 for the tax period

Accelerated Filer

If the tax is paid by on or before the 20th of the month…	Calculate the discount by using the following formula: Tax x .6667 x .005 There is no maximum discount for accelerated filers

NOTE: You can calculate the discount by clicking on the "Calculate discount" hyperlink and entering the payment amount and payment date. The discount calculation will automatically carry over to line 4 on the monthly/quarterly return. If you have manually calculated your discount, you can enter it instead of using the discount calculator.

Line 4: This line will be automatically calculated and populated from information on Lines 1-4.

Use Tax on Items Purchased for Business or Personal Use:

Line 1: Enter the total value of your inventory purchased or withdrawn.

Line 2: This line will be automatically calculated and populated from information on Line 1.

Withholding Tax:

Line 1: Enter the total Michigan income tax withheld for the tax period.

Summary:

Line 1: This line will be automatically calculated, populated, and is a sum of the sales, use and withholding tax due.

Line 2: Enter any payments you submitted for this period (including a 75% prepayment made if you are an accelerated filer) including any payments made with your original returnprior to filing the return. 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).

Line 3: This line is automatically calculated and populated.

Line 4: Enter any penalty to be paid with the return.

NOTE: You can calculate penalty by clicking on the "Calculate Penalty" hyperlink on line 4.

Line 5: Enter any interest to be paid with the return.

NOTE: You can calculate interest by clicking on the "Calculate Interest" hyperlink on line 5.

How to Compute Penalty and Interest

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 for current interest rate information or help in calculating late payment fees.

Line 6: This line is automatically calculated and populated.

*Reason code for amending return: Select a reason code from the drop-down menu to indicate why the return is being amended.