

State/Tribal Agreement Use Tax Annual Return

☐ AMENDED RETURN

Issued under authority of P.A. 616 of 2002.

Business Name			Account Number	
Purchaser Address (No., Street, P.O. Box, or Rural Route)			Return Year	
City or Town	State	ZIP Code	Tribal Affiliation of Business. Enter 2-Digit Tribal Code (See instructions, pg. 2)	

1. Gross Sales and Rentals 1.

ALLOWABLE DEDUCTIONS

2. Sales made to the Tribe, Resident Tribal Members, or Tribal Entities.....	2.	
3. Resale, sublease, or subrent.....	3.	
4. Industrial processing or agricultural producing.....	4.	
5. Interstate commerce.....	5.	
6. Nontaxable services.....	6.	
7. Sales tax on which tax was paid to Secretary of State.....	7.	
8. Food for human/home consumption.....	8.	
9. Bad debts.....	9.	
10. Michigan motor fuel or diesel fuel tax.....	10.	
11. Other. Identify:	11.	
12. Tax included in gross sales (Line 1)	12.	

SUMMARY

13. Total allowable deduction. Add Lines 2 through 12	13.	
14. Taxable Balance. Subtract Line 13 from Line 1	14.	
15. Gross Tax Due. Multiply Line 14 by 6% (.06)	15.	
16. Tax collected in excess of Line 15.....	16.	
17. Total Tax Due. Add Lines 15 and 16	17.	
18. Total tax payments made and applied to return year.....	18.	

REFUND OR TAX DUE

19. Refund. If Line 18 is greater than Line 17, subtract Line 17 from Line 18 and enter overpayment.....	19.	
20. Tax Due. If Line 18 is less than Line 17, subtract Line 18 from Line 17 and enter balance due.....	20.	
21. If filing return late, enter penalty and/or interest (See instructions on Page 2.).....	21.	
22. Payment Due. Add Lines 20 and 21. (Send check for this amount payable to the "State of Michigan").....	22.	

PAY

Office Use Only

TAXPAYER/PREPARER DECLARATION

I declare under penalty of perjury that this return is true and complete to the best of my knowledge.		I declare under penalty of perjury that this return is true and complete to the best of my knowledge.	
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Signature	
Taxpayer's Signature		Preparer's Name Printed or Typed, Address, ID Number, Phone Number	
Taxpayer's Name Printed or Typed	Date		
Taxpayer's Title			

Instructions for Form 4018, State/Tribal Agreement Use Tax Annual Return

GENERAL INFORMATION

Annual returns are required for all accounts registered to collect sales or use tax in the State of Michigan. The annual return is due in addition to the quarterly returns filed during the tax year. **Do not use this annual return in place of your quarterly returns.** Accounts that have been active for only part of the year are still required to file an annual return.

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE ANNUAL RETURN

Lines not listed are explained on the return.

NOTE: Compute dollar amounts to exact cents; do not round.

For accurate posting of returns, please complete all account information requested (Business Name, Account Number, Return Year, Tribe Affiliation, Signature/Name, etc.).

Use the following Tribal Codes to enter the Tribal Affiliation of the business entity:

- 01 Bay Mills Indian Community
- 02 Grand Traverse Band of Ottawa and Chippewa Indians
- 03 Match-E-Be-Nash-She-Wish Band of Potawatomi Indians
(Gun Lake Tribe)
- 04 Hannahville Indian Community
- 07 Little River Band of Ottawa Indians
- 08 Little Traverse Bay Bands of Odawa Indians
- 09 Nottawaseppi Huron Band of Potawatomi Indians
- 10 Pokagon Band of Potawatomi Indians
- 11 Saginaw Chippewa Indian Tribe of Michigan
- 12 Sault Ste. Marie Tribe of Chippewa Indians

Lines 1 through 12. For each line, add all the entries for that line as shown on your completed quarterly worksheets, and enter the total annual figures on the corresponding line of the annual return.

Line 16. If you collected more tax than the amount on line 15, enter that overpayment on line 16.

Line 17. Add lines 15 and 16. This is your total tax due for the year.

Line 18. Enter the total amount of payments made and applied to tax due for the return year.

- The payment amount includes Prepaid Sales Tax on Gasoline/Diesel included on line 2 of your State/Tribal Agreement Use Tax Quarterly Return (Form 4017).
- Refund amounts requested on line 5 of Form 4017 must be subtracted from total payments before entering this amount.

Line 19. If line 18 (tax paid) is greater than line 17 (tax due) enter the difference (overpayment) here.

Line 20. If line 18 (tax paid) is less than line 17 (tax due) enter the difference.

Line 21. Tribal Member or Tribal Entity annual returns filed after the due date are subject to penalty and interest. Tax due returns filed after the due date are subject to penalty of 5% of the tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%.

Interest is charged at the average prime rate, plus 1%. **Tribes and wholly owned entities of a Tribe filing a return after the due date should only compute interest.**

Line 22. Add lines 20 and 21 for total payment due with return. Make checks payable to the "State of Michigan." Include your account number on your check.

WHERE TO MAIL YOUR RETURN

Mail your check and return to:

Michigan Department of Treasury
PO Box 30427
Lansing, MI 48909

NOTE: If you are filing an Amended return, check the AMENDED RETURN box at the top of the page.