Michigan Department of Treasury, 3861 (Rev. 10/01)

PLEASE NOTE: The $1 Sales Tax License Fee was repealed by PA 457 of 2002. Please disregard line 13 on this form.

ANNUAL RETURN WORKSHEET

Account Number	Return Year

*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate.

Sales and Use Tax

		A. Use Tax on Sales and Rentals 6%	A. Use Tax on Sales and Rentals 4%*		B. Sales Tax 6%	B. Sales Tax 4%*
1. Gross sales (including sales by out-of-state vendors subject to use tax)	1.			1.		
2. Rentals of tangible property and/or accommodations	2.			2.		
3. Communication services	3.			3.		
4. Add lines 1, 2, and 3	4.			4.		
ALLOWABLE DEDUCTIONS						
5a. Resale	5a.			5a.		
b. Industrial processing or agricultural producing	b.			b.		
c. Interstate commerce	c.			c.		
d. Exempt services	d.			d.		
e. Sales on which tax was paid to Secretary of State	e.			e.		
f. Food for human/home consumption	f.			f.		
g. Bad debts	g.			g.		
h. Michigan motor fuel or diesel fuel tax	h.			h.		
i. Other. Identify: _____	i.			i.		
j. Tax included in gross sales (line 1)	j.			j.		
k. Total allowable deductions. Add lines 5a - 5j	k.			k.		
6. Taxable balance. Subtract line 5k from line 4	6.			6.		
7. Tax. Multiply line 6 by the rate given	7.	x .06	x .04	7.	x .06	x .04
8. Gross tax due by rate before discount	8.			8.		
9. Tax collected in excess of line 8	9.			9.		
10. Add lines 8 and 9	10.			10.		
11. Total discounts allowed	11.			11.		
12. Total tax due. Subtract line 11 from line 10	12.			12.		
13. Sales tax license fee	13.			13.		
14. Tax payments made in current year (after discounts)	14.			14.		

Use Tax - Purchases Only

15. Enter your purchases taxable at the 6% rate ..... 15a. _____ x .06 = 15b. _____
16. Tax payments made in the current year ..... 16. _____

Withholding Tax

17. Gross Michigan payroll and other taxable compensation for the year ..... 17. _____
18. Number of W-2s enclosed with this annual return ..... 18. _____
19. Total Michigan income tax withheld per W-2s ..... 19. _____
20. Total Michigan income tax withholding paid during current tax year ..... 20. _____

Summary

21. Total sales, use and withholding taxes due.
    Add lines 12A and B (both rate columns), 13B, 15b and 19 ..... 21. _____
22. Total sales, use and withholding taxes paid during current tax year.
    Add lines 14A and B (both rate columns), 16 and 20 ..... 22. _____
23. If line 22 is greater than line 21, enter **overpayment** ..... 23. _____
24. Amount of line 23 to be **credited** to your account.
    Treasury will notify you when your credit is verified and available ..... 24. _____
25. Amount of line 23 to be **refunded** to you ..... 25. _____
26. If line 22 is less than line 21, enter **balance due** ..... 26. _____
27. If this return is filed late, enter penalty and interest. (See instructions.) ..... 27. _____
28. **TOTAL PAYMENT DUE.** Add lines 26 and 27. Make checks payable to the State of Michigan ..... 28. _____

IMPORTANT: This worksheet is your file copy and may be subject to audit. Record your account number and your return period in the upper right corner. Keep this for your records.