Reset Form

Michigan Department of Treasury
3862 (Rev. 10-07)

Monthly or Quarterly Sales and Use Tax Worksheet

Account Number	Return Period

		A. Use Tax on Sales and Rentals	B. Sales Tax
SALES AND USE TAX			
1. Gross sales, include sales by out-of-state vendors subject to use tax	1.		
2. Rentals of tangible property and/or accommodations	2.		
3. Communication services	3.		
3a. Receipts from other services	3a.		
4. Add lines 1, 2, 3, and 3a	4.		
ALLOWABLE DEDUCTIONS			
5a. Resale	5a.		
b. Industrial processing or agricultural producing	b.		
c. Interstate commerce	c.		
d. Exempt services	d.		
e. Sales on which tax was paid to Secretary of State	e.		
f. Food for human/home consumption	f.		
g. Bad debts	g.		
h. Michigan motor fuel or diesel fuel tax	h.		
i. Other. Identify: _____	i.		
j. Tax included in gross sales (line 1)	j.		
k. Total allowable deductions. Add lines 5a - 5j	k.		
6. Taxable balance. Subtract line 5k from line 4	6.		
7. Tax rate	7.	x .06	x .06
8. Tax due by rate. Multiply line 6 by line 7	8.		
9. Tax collected in excess of line 8	9.		
10. Add lines 8 and 9	10.		
11. Total discount allowed (see charts in instructions)	11.		
12. Total tax due. Subtract line 11 from line 10	12.		
13. Add line 12 columns A and B	13.		

Use Tax - Purchases Only

14. Enter your purchases taxable at the 6% rate 14a. _____ x .06 = 14b.

Withholding Tax

15. Gross Michigan payroll and other taxable compensation for the period 15.
16. Michigan **income tax withheld** 16.

Summary

17. Payment due. Add lines 13, 14b and 16 17.
18. If filing late, enter penalty and interest (see instructions) 18.
19. **Michigan Business Tax** estimate (see instructions) 19.
20. **TOTAL TAX FOR PERIOD.** Add lines 17, 18 and 19 20.
21. Enter any credit on your account for previous overpayments 21.
22. **TOTAL PAYMENT DUE**. Subtract line 21 from line 20
Enter here and on the return 22.

DO NOT SEND

IMPORTANT: This worksheet is your file copy and may be subject to audit. **DO NOT SEND.** Record your account number and your return period in the upper left-hand corner. Keep this for your records. Monthly/quarterly tax due should be remitted with Form 160, *Combined Return for Michigan Taxes*.

To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit the Treasury Web site at www.michigan.gov/businesstax.