

Monthly or Quarterly Sales and Use Tax Worksheet

Account Number	Return Period
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SALES AND USE TAX

- 1. Gross sales (including sales by out-of-state vendors subject to use tax).....
- 2. Rentals of tangible property and/or accommodations
- 3. Communication services
- 4. Add lines 1, 2 and 3.....

ALLOWABLE DEDUCTIONS

- 5a. Resale
- 5b. Industrial processing or agricultural producing
- 5c. Interstate commerce
- 5d. Exempt services
- 5e. Sales on which tax was paid to Secretary of State.....
- 5f. Food for human/home consumption.....
- 5g. Bad debts
- 5h. Michigan motor fuel or diesel fuel tax.....
- 5i. Other. Identify:
- 5j. Tax included in gross sales (line 1).....
- 5k. Total allowable deductions. Add lines 5a - 5j.....
- 6. Taxable balance. Subtract line 5k from line 4.....
- 7. Tax rate.....
- 8. Tax due by rate. Multiply line 6 by line 7.....
- 9. Tax collected in excess of line 8.....
- 10. Add lines 8 and 9.....
- 11. Total discount allowed (see charts in instructions)
- 12. Total tax due. Subtract line 11 from line 10.....
- 13. Add line 12, Columns A and B.....

	A. Use Tax on Sales and Rentals	B. Sales Tax	
1.			
2.			
3.			
4.			
5a.			
5b.			
5c.			
5d.			
5e.			
5f.			
5g.			
5h.			
5i.			
5j.			
5k.			
6.			
7.	x .06		x .06
8.			
9.			
10.			
11.			
12.			
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)
- 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
- 22. **TOTAL PAYMENT DUE.** Subtract line 21 from line 20. Enter here and on the return. 22.

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 right corner. Keep this for your records. To check your Sales, Use and Withholding transactions and ask questions about your account online, visit the Treasury Web site at www.michigan.gov/businessax.