

Registration for Airport Parking Tax

Issued under authority of the Airport Parking Tax Act of 1987. Filing is mandatory. Failure to register and pay tax due is a violation of the Revenue Act.

INSTRUCTIONS: All operators of airport parking facilities within the boundaries of or within five miles of the boundaries of regional airports in qualifying counties must be registered for the Airport Parking Tax. Currently, only parking facilities within the boundaries of the Detroit Metropolitan Wayne County Airport or within five miles of that airport's boundaries are subject to the tax.

An Airport Parking facility is any area, garage, parking structure or other facility where motor vehicles are parked, stored, or housed for a consideration. This does not include publicly-owned metered spaces or parking space leased or rented exclusively for employees.

The tax rate of 27% applies to all parking charges collected. The tax is due the 20th day of each month for all the parking charges collected the previous month. For example, tax on parking charges collected in January are due February 20. Late returns are subject to penalty of 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25% on the unpaid balance of tax. Interest is charged at the average prime rate, plus 1 percent. Penalty and interest information can be found at www.michigan.gov/Treasury.

PART 1: REGISTRANT INFORMATION	
Operator or Owner Name	Account Number (FEIN, ME or TR Number)
Business or Assumed Name (DBA)	Date Liability will begin
Legal Business Address (Street, City, State, ZIP Code)	
What address should your tax returns be sent to (if different from your legal address)?	
Are you registered for other taxes administered by Michigan Department of Treasury? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Number of parking spaces maintained (total of all locations)	Number of employees
Provide the address of each parking facility that you operate that is subject to this tax. Attach a separate sheet if necessary.	
PART 2: CERTIFICATION	
<i>I declare, under penalty of perjury, that the information on this registration is true and complete.</i>	
Operator or Owner Signature	Date

MAIL TO: Michigan Department of Treasury
Special Taxes Division - Misc. Taxes and Fees
PO Box 30781
Lansing, MI 48909-8281

If you have questions regarding Airport Parking Tax, call (517) 636-0515.