

# State/Tribal Agreement Use Tax Quarterly Worksheet

Issued under authority of P.A. 616 of 2002. Filing is voluntary.

Account Number	Return Year
Report Period (Select only one tax period.)	
<input type="checkbox"/> (1) Jan-Feb-Mar (due April 20)	<input type="checkbox"/> (3) Jul-Aug-Sep (due Oct. 20)
<input type="checkbox"/> (2) Apr-May-Jun (due July 20)	<input type="checkbox"/> (4) Oct-Nov-Dec (due Jan. 20)

1. **Gross Sales and Rentals** ..... 1.

## ALLOWABLE DEDUCTIONS

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

## SUMMARY

13. Total allowable deduction. Add Lines 2 through 12 .....	13.	<input type="text"/>
14. Taxable Balance. Subtract Line 13 from Line 1 .....	14.	<input type="text"/>
15. Gross Tax Due. Multiply Line 14 by 6% (.06) .....	15.	<input type="text"/>
16. Tax collected in excess of Line 15.....	16.	<input type="text"/>
17. Total Tax Due. Add Lines 15 and 16 (carry to Line 1 of Form 4017 below).....	17.	<input type="text"/>

*Detach here and mail with your payment. Do not fold or staple the voucher.*

# State/Tribal Agreement Use Tax Quarterly Return

**AMENDED RETURN**

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

Account Number		Return Year	
Tribal Affiliation of Purchaser. Enter 2-Digit Tribal Code (see instructions, pg. 2)		<input type="text"/>	<input type="text"/>
Report Period (Select only one tax period.)			
<input type="checkbox"/> (1) Jan-Feb-Mar (due April 20)		<input type="checkbox"/> (3) Jul-Aug-Sep (due Oct. 20)	
<input type="checkbox"/> (2) Apr-May-Jun (due July 20)		<input type="checkbox"/> (4) Oct-Nov-Dec (due Jan. 20)	
Print or Type Tribe, Tribal Member, of Tribal Entity name			
Signature		Date	
Title		Phone	

1. <b>USE TAX</b> (from Worksheet, Line 17).....	<input type="text"/>
2. <b>PREPAID SALES TAX ON GASOLINE AND DIESEL</b> .....	<input type="text"/>
3. <b>LATE FILING FEE</b> (if applicable) .....	<input type="text"/>
4. <b>TOTAL PAYMENT DUE</b> .....	<input type="text"/>
5. <b>REFUND</b> .....	<input type="text"/>

Pay amount on Line 4. Make check payable to "State of Michigan."  
Mail your check and return to: **Michigan Department of Treasury,  
P.O. Box 30427, Lansing, MI 48909**

## Instructions for Form 4052, State/Tribal Agreement Use Tax Quarterly Worksheet

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

**Line 1.** Enter total of all sales of tangible personal property including cash, charge, and installment transactions that occur from a location inside of Tribal and Trust Lands as described in the General Information for Native American Sales Subject to Tax Sharing (Form 4054).

**Line 2.** Enter total exempt sales made within Tribal and Trust Lands to the Tribe, Resident Tribal Member, or a Tribal Entity under the terms of the Agreement.

**NOTE:** All sales exempt under the Agreement pursuant to the claimant's Native American status should be included on line 2 only. Do not include these sales on lines 3 - 12.

**Line 3.** Enter sales of tangible personal property to another licensed retailer which will be resold by that retailer. You must receive the buyer's claim of resale and sales tax license number to support this deduction.

**Line 4.** Enter sales of tangible personal property to persons entitled to exemption as industrial processors or agricultural producers. The property sold must be for direct use in producing a product for eventual sale. You must obtain a completed *Michigan Sales and Use Tax Certification of Exemption* (Form 3372), or the same information in another format, to support this deduction.

**Line 5.** Enter sales made in interstate commerce. To claim this deduction, the property must be sold in Michigan then delivered by you to the purchaser out of state. Property transported out of state by the purchaser does not qualify under interstate commerce. You must keep documentation of shipments out of state to support this deduction.

**Line 6.** Enter charges for nontaxable services billed separately such as repair or maintenance, if these charges were included in gross sales on line 1. Any costs incurred before the property is transferred to the buyer (including shipping, handling, and delivery charges) are not considered services and are taxable.

**Line 7.** Enter sales by licensed vehicle dealers (not including tax) of vehicles and mobile homes on which you paid sales tax to the Secretary of State.

**Line 8.** Enter total retail sales of food for human/home consumption.

**Line 9.** Enter the amount of bad debts if the bad debt was documented as a taxable transaction in your records.

**Line 10.** Gasoline retailers may deduct the Michigan motor fuel taxes that were included in gross receipts on line 1 and paid to the state or the distributor.

**Line 11.** Enter other deductions not covered in lines 2 – 10. Retain documentation supporting these claims in your records.

**Line 12.** Complete this line only if you have tax included in your gross sales. Subtract the sum of lines 2-11 from the gross sales. Divide the result by 17.6667 and enter on line 12.

**Line 13.** Enter the sum of lines 2-12.

**Line 14.** Subtract total deductions (line 13) from gross sales (line 1).

**Line 15.** Multiply the amount on line 14 by 6% (.06).

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

**Line 17.** Enter the sum of lines 15 and 16. Carry this amount forward to Line 1 of the State/Tribal Agreement Use Tax Quarterly Return (Form 4017).

## Instructions for Form 4017, State/Tribal Agreement Use Tax Quarterly Return

For accurate posting of returns, please complete all account information requested (Account Number, Return Year, Return Period, Signature, etc.).

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

**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

**NOTE:** If you are filing an Amended return, check the AMENDED RETURN box in the upper right corner of the "State/Tribal Agreement Use Tax Quarterly Return," Form 4017.

**Line 1.** Enter the amount from line 17 of the completed worksheet for the same tax period.

**Line 2.** Enter total of prepaid sales tax paid on gasoline purchases. (Do not include amounts if refunded elsewhere.)

**Line 3.** Tribal Member and Tribal Entity returns received after the due date are subject to penalty and interest. Penalty is 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 percent. **Tribes and wholly owned entities of a Tribe filing after the due date should compute interest only.** Penalty and/or interest is due on the difference between line 1 and line 2 of the return if line 1 is greater than line 2. Calculate and enter total late fees due on line 3.

**Line 4.** Complete this line only if the sum of lines 1 and 3 of the return is greater than or equal to line 2 of the return. Enter the difference. This is your total payment due for the period.

**Line 5.** Complete this line only if line 2 of the return is greater than the sum of lines 1 and 3 of the return. Enter the difference for your refund amount.