

Airport Parking Tax Return

Issued under P.A. 248 of 1987. Filing is mandatory.

1. Parking Facility Name		4. Account Number (FEIN, ME, or TR Number)	
2. Parking Facility Address		5. Return Period (Month Year)	
		6. Transaction Charges	6. \$
3. Registered Business Name		7. Tax Rate	7. 27 %
Signature		8. Tax Due. Multiply line 6 by line 7	8. \$
Title	Date	9. If Filing Late, Enter Penalty and Interest. (See instructions)	9. \$
This form is due the 20th of each month . Make check payable to the STATE OF MICHIGAN and mail to: Michigan Department of Treasury Special Taxes Division - Misc. Taxes and Fees P.O. Box 30781 Lansing, MI 48909-8281		10. Add lines 8 and 9. Enter Total Amount Due	10. \$



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Instructions for Completing Form 410, Airport Parking Tax Return

General Information

The Airport Parking tax is levied on parking facilities which are located within the boundaries of or within 5 miles of the boundaries of Detroit Metropolitan Wayne County Airport. "Airport parking facility" means any area, space, garage, parking structure or other facility upon or in which motor vehicles are parked, stored, or housed for a consideration.

Each month, a return should be filed by each parking facility operator in the specified area.

Line-By-Line Instructions

- Line 1.** Enter the parking facility name.
- Line 2.** Enter the address where the parking facility is located.
- Line 3.** Enter the name under which the business is registered for tax purposes.
- Line 4.** Enter the taxpayer account number (FEIN, ME or TR Number).
- Line 5.** Enter the month and year that the return covers.
- Line 6.** Enter the total amount of the consideration charged for parking, storing or housing motor vehicles during the return period. Taxable charges do not include those for publicly owned metered spaces or a facility that is leased or rented exclusively for use of employees.

Line 7: The tax rate is 27% (0.27).

Line 8: Multiply line 6 by line 7 and enter tax due.

Line 9: If filing late, enter penalty and interest. Returns are due the 20th of the month following the month the parking charge is made. Returns filed late or without payment are subject to penalty and interest. By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25% of the unpaid balance of tax. Interest is charged at the average prime rate plus 1%.

Line 10: Add lines 8 and 9 and enter the total amount due. Make check payable to the **State of Michigan**. Sign and date the return. Mail the return to:

Michigan Department of Treasury
Special Taxes Division - Misc. Taxes and Fees
P.O. Box 30781
Lansing, Michigan 48909-8281

Questions

For questions regarding Airport Parking Tax, contact the Miscellaneous Taxes and Fees Unit at (517) 636-0515.