

# 2016 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Issued under authority of Public Acts 167 of 1933 and 94 of 1937, as amended.

Taxpayer's Business Name	Business Account Number (FEIN or TR Number)	Return Period Ending (MM-YYYY)
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**NOTE:** Complete Worksheet 5095 prior to completing this form.

**PART 1: SALES AND USE TAX**

	<b>Sales</b>	<b>Use: Sales and Rentals</b>
1. Gross sales, rentals and services. Carry amount from line 4 on Worksheet 5095 .....	1a.	1b.
2. Total sales and/or use tax. Multiply taxable sales, rentals and services by 6% (0.06). Carry amount from line 7 on Worksheet 5095.....	2a.	2b.
3. Total pre-paid tax from Form 5083, 5085 and/or 5086 (e-file only).....	3a.	3b.
4. Remaining amount of sales and use tax eligible for discount. Subtract line 3 from line 2.....	4a.	4b.
5. Total of allowable discounts. Multiply line 4 by your applicable discount rate .....	5a.	5b.
6. <b>Total sales and use tax due.</b> Subtract line 5 from line 4 .....	6a.	6b.

**PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE**

7. Use tax on purchases on which no tax was paid, or on inventory purchased or withdrawn for business or personal use (see instructions).....	7.
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**PART 3: WITHHOLDING TAX**

8. Total amount of Michigan income tax withheld .....	8.
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**PART 4: TOTAL TAX/PAYMENT DUE**

9. Amount of sales, use and withholding tax due. Add lines 6a, 6b, 7, and 8. If amount is negative, this is the amount available for future tax periods (skip lines 10-14).....	9.
10. Overpayment from prior return period or amount previously paid for this return period.....	10.
11. Amount of tax due. Subtract line 10 from line 9.....	11.
12. Penalty paid with this return (for late filing).....	12.
13. Interest paid with this return (for late filing).....	13.
14. <b>TOTAL PAYMENT DUE.</b> Add lines 11, 12 and 13.....	14.

**Taxpayer Certification.** *I declare under penalty of perjury that this return is true and complete to the best of my knowledge.*

Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)	Date
Printed Name	Title
Phone Number	

**This return is due on the 20th of the month following the return period.**  
Make check payable to **"State of Michigan"** and include your account number on your check.

**Send your return and payment due to:** Michigan Department of Treasury, P.O. Box 30324, Lansing, MI 48909-7824

# Instructions for 2016 Sales, Use and Withholding Taxes Monthly/Quarterly Return (Form 5080)

**IMPORTANT:** This is a return for Sales Tax, Use Tax, and/or Withholding Tax. If the taxpayer inserts a zero on (or leaves blank) any line for reporting Sales Tax, Use Tax, or Withholding Tax, the taxpayer is certifying that no tax is owed for that tax type. If it is determined that tax is owed, the taxpayer will be liable for the deficiency as well as penalty and interest. **Complete the Sales, Use and Withholding Monthly/Quarterly and Amended Monthly/Quarterly Worksheet (Worksheet 5095) prior to completing this form.**

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## PART 1: SALES AND USE TAX

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**Line 1a: Total gross sales for tax period being reported.** Enter total Michigan sales, including cash, credit and installment transactions, of tangible personal property. Include any costs incurred before ownership of the property is transferred to the buyer, including shipping, handling, and delivery charges.

**Line 1b:** This line is used to report the following:

- **Out-of-state retailers who do not have retail stores in Michigan:** Enter total sales of tangible personal property including cash, credit, and installment transactions.
- **Lessors of tangible personal property:** Enter amount of total rental receipts.
- **Persons providing accommodations:** This includes but is not limited to hotel, motel, and vacation home rentals. This also includes assessments imposed under the Convention and Tourism Act, the Convention Facility Development Act, the Regional Tourism Marketing Act, the Community Convention or Tourism Marketing Act.
- **Telecommunications Services:** Enter gross income from telecommunications services.

**Line 2a: Total sales tax.** Negative figures are not allowed. Enter gross sales minus allowable deductions times 6%, which is the amount from line 7A on Worksheet 5095.

**Line 2b: Total use tax.** Negative figures not allowed. Enter total receipts from sales, rentals, and services, minus allowable deductions, times 6%, which is the amount from line 7B on Worksheet 5095.

**Line 5: Enter total allowable discounts.** Discounts apply only to 2/3 (0.6667) of the sales and/or use tax collected at the 6 percent tax rate. See below to calculate your discount based on filing frequency:

### Monthly Filer

- If the tax is less than \$9, calculate the discount by multiplying the tax by 2/3 (.6667).
- Enter \$6 if tax is \$9 to \$1,200 and paid by the 12th, or \$9 to \$1,800 and paid by the 20th.
- If the tax is more than \$1,200 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.

- If the tax is more than \$1,800 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

### Quarterly Filer

- If the tax is less than \$27, calculate the discount by multiplying the tax by 2/3 (.6667).
- Enter \$18 if tax is \$27 to \$3,600 and paid by the 12th, or \$27 to \$5,400 and paid by the 20th.
- If the tax is more than \$3,600 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$5,400 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

### Accelerated Filer

- If the tax is paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). No maximum discount applies.

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## PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE

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**Line 7:** Carry amount from line 13 of the Worksheet 5095. To determine your use tax due from purchases and withdrawals, use the inventory value of the item and multiply by 6%.

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## PART 3: WITHHOLDING TAX

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**Line 8:** Enter the total Michigan income tax withheld for the tax period.

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## PART 4: TOTAL TAX/PAYMENT DUE

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**Line 9:** If amount is negative, this is the amount available for future tax periods (skip lines 10-14).

**Line 10:** Enter any payments you submitted for this period, prior to filing the return. If you are using an overpayment from a previous period only enter the amount needed to pay the total liability for this return. In the event an overpayment still exists declare it on the next return you file with a liability. (Liability minus overpayments/prior payment for this period must be greater than or equal to zero).

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## How to Compute Penalty and Interest

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If your return is filed with additional tax due, include penalty and interest with your payment. Penalty is 5% of the tax due and increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1 percent.

Refer to [www.michigan.gov/taxes](http://www.michigan.gov/taxes) for current interest rate information or help in calculating late payment fees.