

2017 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Issued under authority of Public Acts 167 of 1933, 94 of 1937, and 281 of 1967, all as amended.

Taxpayer's Business Name	Business Account Number (FEIN or TR Number)	Return Period Ending (MM-YYYY)
--------------------------	---	--------------------------------

NOTE: Complete Worksheet 5095 prior to completing this form.

PART 1: SALES AND USE TAX

<p>1. Gross sales, rentals, accommodations and telecommunication services. Carry amount from line 4 on Worksheet 5095..... 1a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2" style="padding: 2px;">A. Sales</th></tr> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>	A. Sales				<p>1b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2" style="padding: 2px;">B. Use: Sales and Rentals</th></tr> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>	B. Use: Sales and Rentals			
A. Sales											
B. Use: Sales and Rentals											
<p>2. Total sales and/or use tax. Taxable amount multiplied by 6% (0.06). Carry amount from line 7 on Worksheet 5095 2a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2" style="padding: 2px;">A. Sales Tax</th></tr> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>	A. Sales Tax				<p>2b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2" style="padding: 2px;">B. Use Tax</th></tr> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>	B. Use Tax			
A. Sales Tax											
B. Use Tax											
<p>3. Total prepaid tax from Form 5083, 5085 and/or 5086 (e-file only)..... 3a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center; padding: 5px;">XXXXXXXXXX</td></tr> </table>	XXXXXXXXXX		<p>3b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td colspan="2" style="text-align: center; padding: 5px;">XXXXXXXXXX</td></tr> </table>	XXXXXXXXXX					
XXXXXXXXXX											
XXXXXXXXXX											
<p>4. Remaining amount of sales and/or use tax eligible for discount. Subtract line 3 from line 2..... 4a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>			<p>4b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>						
<p>5. Total of allowable discounts. Multiply line 4 by the applicable discount rate 5a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>			<p>5b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>						
<p>6. Total sales and/or use tax due. Subtract line 5 from line 4..... 6a.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>			<p>6b.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>						

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

<p>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.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		

PART 3: WITHHOLDING TAX

<p>8. Total amount of Michigan income tax withheld 8.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		

PART 4: TOTAL TAX/PAYMENT DUE

<p>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.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		
<p>10. Total prior payment (including overpayments available from prior return periods or amounts previously paid for this return period) 10.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		
<p>11. Amount of tax due. Subtract line 10 from line 9. If line 10 is greater than line 9, this is the amount available for future tax periods (skip lines 12-14)..... 11.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		
<p>12. Penalty paid for late filing with this return (see instructions)..... 12.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		
<p>13. Interest paid for late filing with this return (see instructions)..... 13.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		
<p>14. TOTAL PAYMENT DUE. Add lines 11, 12 and 13..... 14.</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:50%; height: 20px;"></td><td style="width:50%; height: 20px;"></td></tr> </table>		

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
Print Taxpayer or Official Representative's 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."** Write your **account number, "SUW" and tax year** on your check.

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

Instructions for 2017 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. Only enter figures for taxes that you are registered and/or liable for. 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 Taxes Monthly/Quarterly and Amended Monthly/Quarterly Worksheet (Form 5095, hereafter referred to as Worksheet 5095) prior to completing this form.**

PART 1: SALES AND USE TAX

Line 1a: Report the amount from Worksheet 5095, line 4A.

Line 1b: Report the amount from Worksheet 5095, line 4B.

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.

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

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%.

PART 3: WITHHOLDING TAX

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

PART 4: TOTAL TAX/PAYMENT DUE

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).

Line 14: Amount due with this return. Add lines 11, 12 and 13. Make check payable to the “**State of Michigan.**” Write your **account number, “SUW” and the tax year** on your check. Do not pay if the amount due is less than \$1.

How to Compute Penalty and Interest

If your return is filed with 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 for current interest rate information or help in calculating late payment fees.