

2021 Seller's Use Tax Return

Issued under authority of Public Act 94 of 1937, as amended.

Purchaser's Individual or Business Name		Invoice Number
Address		Invoice Date (MM-DD-YYYY)
City	State	ZIP Code

1. Invoice amount (including delivery charges)	1.	
2. Total tax due. Multiply line 1 by 6% (0.06)	2.	

Seller's Individual or Business Name		
Address		Telephone Number
City	State	ZIP Code

TAXPAYER CERTIFICATION: I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

Signature	Printed Name	Title	Date
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File on or before the 20th day of the calendar month succeeding the month for which tax was collected.

Make payment payable to "State of Michigan" and write "Seller's Use Tax" on the check.

Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30406, Lansing, MI 48909-7906

Instructions for 2021 Seller's Use Tax Return (Form 5088)

Do not use this form if you are registered with Michigan to pay sales or use tax.

If you are a seller that is not registered with Michigan to pay sales tax or use tax, and a customer has requested to pay the Michigan 6% (six percent) use tax on their purchase from you and asks you to remit the use tax directly to the State of Michigan, you may use this form. Out-of-state sellers that are not required to remit Michigan sales or use tax often do this as a convenience to their Michigan customers who would otherwise be responsible for reporting and remitting Michigan use tax.

The Michigan Use Tax Act, Sec. 3(1) (MCL 205.93), levies upon every person in this state a specific tax for the privilege of using, storing, or consuming tangible personal property or services listed in sections 3a or 3b (MCL 205.93a and MCL 205.93b) in this state at a rate equal to 6% of the price of the property. Michigan does not permit or levy city or county sales or use taxes.

Sec. 2(f) (MCL 205.92), defines "purchase price" or "price" as the total amount of consideration paid by the consumer to the seller, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, and applies to the measure subject to use tax.

"Tangible personal property" is defined in Sec. 2(k) to mean "personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses and includes electricity, water, gas, steam, and prewritten computer software."

Purchase price includes "services necessary to complete the sale," "delivery charges," and "installation charges" incurred or to be incurred before the completion of the transfer of ownership of the property. See MCL 205.92(f)(iv)-(v). Delivery charges are defined in Sec. 2b(e) (MCL 205.92b) to mean "charges by the seller for preparation and delivery to a location designated by the purchaser of tangible personal property or services. Delivery charges include, but are not limited to, transportation, shipping, postage, handling, crating, and packing."

File on or before the 20th day of the calendar month succeeding the month for which tax was collected. For example, tax collected in the month of January is due February 20th.

Keep a copy of this return and payment for your records.

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.