

# 2017 Sales, Use and Withholding Taxes Amended 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)
Tax type being amended <input type="checkbox"/> Sales Tax <input type="checkbox"/> Tax on Use: Sales and Rentals <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Use Tax on Purchases		Return Period Ending (MM-YYYY)
Reason Code for Amending Return (See Instr.)	If Reason Code is "Other," provide explanation	

**NOTE:** Complete Worksheet 5095 prior to completing this form.

## PART 1: SALES AND USE TAX

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

## 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 Use tax on purchases on which no tax was paid, or on inventory purchased or withdrawn for business or personal use (see instructions).....	7.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. Total prior payment (including overpayments available from prior return periods or amounts previously paid for this return period) .....	10.		
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.		
12. Penalty paid for late filing with this return (see instructions).....	12.		
13. Interest paid for late filing with this return (see instructions).....	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
Print Taxpayer or Official Representative's Name	Title	Phone Number

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 Amended Monthly/Quarterly Return (Form 5092)

**NOTE:** You must use Form 165 to amend tax years prior to 2015.

Form 5092 is used to amend monthly/quarterly periods in the current year. Complete the return with the corrected figures. Check the box for each tax type you are amending and provide the amended reason code located in the instructions. If the reason code is "Other," write an explanation for the amendment. **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.**

**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.

**Reason code for amending return:** Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1.

<b>01</b>	Increasing tax liability
<b>02</b>	Decreasing tax liability
<b>03</b>	Incorrect information/figures reported on original return
<b>04</b>	Original return was missing information/incomplete
<b>05</b>	Claiming previously unclaimed prepaid sales tax
<b>06</b>	Dispute an adjustment
<b>07</b>	Tax Exempt
<b>08</b>	Other

### **PART 1: SALES AND USE TAX**

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

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

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

**Line 2b: Total use tax.** Negative figures not allowed. This is your gross sales minus your 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 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 payments for this period including any overpayments available from previous periods. 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). When completing Form 5092, only report payments made for the taxes you are amending on line 10.

**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.

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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.