

## Instructions for 2023 Fuel Retailer Supplemental Schedule (Form 5085)

**NOTE:** Taxpayers claiming credit for prepaid sales tax on gasoline and/or diesel must have a monthly filing frequency because gasoline and diesel rates are adjusted monthly.

This schedule must be filed electronically in conjunction with a *2023 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) or *2023 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return* (Form 5092). Form 5085 is only available for submission electronically using [Michigan Treasury Online](https://mto.treasury.michigan.gov) (MTO) at [mto.treasury.michigan.gov](https://mto.treasury.michigan.gov) or by using approved tax preparation software.

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### GENERAL INFORMATION

To claim credit for prepayment of sales tax to a supplier, complete this form. Wholesale fuel distributors - do not use this form. Use the *Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule* (Form 5083).

Effective April 1, 2013, Michigan's prepaid sales tax under MCL 205.56a is expanded to include a broader range of fuel subject to prepay requirements such as diesel. Refer to Public Act 509 of 2012 and Public Act 1 of 2013 for additional details including, but not limited to, the definitions for gasoline and diesel under MCL 205.56a (11).

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### IMPORTANT NOTICE

If an estimated sales tax prepayment credit was claimed on the December 1983 sales, use and withholding tax return, it must be repaid using *Fuel Advance Credit Repayment* (Form 5084). Repayment of the total amount is due no later than the date you stop selling gasoline.

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### Line-by-Line Instructions

*Lines not listed are explained on the form.*

**NOTE:** When completing this form on MTO, some lines will be automatically populated based on the information provided earlier in the form.

**Line 1A:** Enter the name of the supplier the fuel was purchased from.

**Line 1B:** Enter the supplier's business account number (FEIN or TR number).

**Line 1C:** Enter total gallons of gasoline purchased in current month.

**Line 1D:** Enter total gallons of diesel purchased in current month.

**Line 4:** Total amount of gasoline (in gallons) purchased which prepaid sales tax was paid to a supplier for the tax period.

**NOTE:** This amount will automatically carry from line 2 on page 1 to line 4.

**Line 5:** The applicable gasoline rate for the tax period may be automatically provided on the form. The gasoline rates in Michigan update on a monthly basis. For more information on gasoline rates, go to [www.michigan.gov/treasury](https://www.michigan.gov/treasury), select Reports and Legal Resources, and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

**Line 7:** Total amount of diesel (in gallons) purchased which prepaid sales tax was paid to a supplier for the tax period.

**NOTE:** This amount will automatically carry from line 3 on page 1 to line 7.

**Line 8:** The applicable diesel rate for the tax period may be automatically provided on the form. The diesel rates in Michigan update on a monthly basis. For more information on diesel rates, go to [www.michigan.gov/treasury](https://www.michigan.gov/treasury), select "Reports and Legal Resources" and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

**Line 12:** This amount will be added to any discount claimed on Form 5080 or Form 5092.

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### Tax Assistance

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