

2023 Concessionaire's Sales Tax Return

Issued under authority of Public Acts 167 of 1933, 122 of 1941, and 281 of 1967, all as amended.

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|--|---|----------------------------|
| Seller's Name | | Social Security Number |
| Sales Tax License Number (if applicable) | Temporary Liquor License Number (if applicable) | Federal Employer ID Number |
| Address | | Telephone Number |
| City | State | ZIP Code |
| Event | Location/City | Date of Event (MM-DD-YYYY) |

As a vendor operating in Michigan, you are responsible for collecting and paying Michigan sales, use and withholding taxes. You must remit sales tax on all sales of tangible personal property from an event at a Michigan location to an end user ("retail sales") at the rate of 6%. You must also remit use tax on all goods taken from inventory or purchased exempt from Michigan sales tax and used in your business unless you paid sales tax of at least 6% to another state. For example, tax may be due on prizes given for games of skill or chance.

You must also remit income tax withholding for wages paid to anyone working for you while you are in Michigan.

Complete each line below as instructed. For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.

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|---|----|--|--|
| 1. Enter gross sales (see instructions) | 1. | | |
| 2. If tax is included in gross sales (line 1), divide by 17.6667..... | 2. | | |
| 3. Taxable sales. Subtract line 2 from line 1 | 3. | | |
| 4. Sales tax due. Multiply line 3 by 6% (0.06)..... | 4. | | |
| 5. Use tax due. Enter 6% (0.06) of all purchases made for your own use or consumption on which you did not previously pay 6% sales tax..... | 5. | | |
| 6. Enter total amount of all wages paid to employees | 6. | | |
| 7. Enter total income tax withholding due (see instructions) | 7. | | |
| 8. Penalty and interest due. Enter amounts due for late payment of tax..... | 8. | | |
| 9. TOTAL PAYMENT DUE. Add lines 4, 5, 7 and 8..... | 9. | | |

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

| | |
|--|--------------|
| Signature of Seller or Official Representative (must be Owner, Officer, Member, Manager, or Partner) | Printed Name |
| Title | Date |

Return is due upon request or thirty (30) business days following the event. If this form and payment are not mailed to the Michigan Department of Treasury by the due date, an estimated tax assessment may be issued against you.

Make check payable to "State of Michigan" and write "Concessionaire's" on the check.

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

Instructions for 2023 Concessionaire's Sales Tax Return (Form 5089)

Do not file this return if the vending business entity for which you are filing is currently registered in the State of Michigan for the collection and remittance of sales and/or withholding taxes.

NOTE: If you will make retail sales at more than two events in Michigan per year, you should register for sales and/or withholding taxes. See *Michigan Business Taxes Registration Booklet* (Form 518). If the business was assigned a Federal Employer Identification Number (FEIN), it may register for business taxes online at mto.treasury.michigan.gov.

Sales Tax Collection

Retailers are required to remit a 6% sales tax on their taxable retail sales to the State of Michigan. A retailer must calculate the amount of sales tax to collect by using the following rounding formula.

To determine the amount of tax to remit, compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than four, or down to a whole cent when the third decimal point is four or less.

How to Compute Withholding

Withholding Formula:

$[\text{Compensation} - (\text{allowance per exemption} \times \text{number of exemptions})] \times \text{Calendar Year's Withholding Rate}$.

Refer to www.michigan.gov/taxes to retrieve the latest withholding tables.

How to Compute Penalty and Interest

If your return is not filed or tax is not paid within thirty days of your event, you must 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.

Instructions to Complete Form 5089

Lines not listed are explained on the form.

Line 1: Enter total sales, including cash and credit transactions, of tangible personal property.

Line 5: Enter 6% (0.06) on items used for your own use or consumption in which you did not previously pay 6% (0.06) sales tax.

Line 6: Enter gross Michigan wages paid.

Line 7: Refer to Treasury's Web site for information on the income tax withholding rate.

Line 8: See "How to Compute Penalty and Interest" above.