

Heavy Equipment Owners Excise Tax Quarterly Return

Issued under authority of Public Act 35 of 2022.

INSTRUCTIONS: Beginning on January 1, 2023, a specific tax equal to 2% of the rental price is imposed directly on the customer that rents qualified heavy equipment. The qualified renter collects the tax from the rental customer and remits to the Michigan Department of Treasury on a quarterly basis. Payment Due Dates: April 30, July 31, October 31, January 31 of each year. The amounts reported must be reported separately for each qualified renter business location.

PART 1: BUSINESS INFORMATION			
Taxpayer's Business Name		Business Account Number (FEIN or TR Number)	
Street Address	City	State	ZIP Code
Business Telephone Number		Business E-mail Address	
Select the appropriate quarter being reported: <input type="checkbox"/> January-March (Due 4/30/2024) <input type="checkbox"/> April-June (Due 7/31/2024) <input type="checkbox"/> July-September (Due 10/31/2024) <input type="checkbox"/> October-December (Due 1/31/2025)			
PART 2: EXCISE TAX ON HEAVY EQUIPMENT			
1. Total rental price charged for qualified heavy equipment for the immediately preceding reporting period. Carry forward amount from Schedule 1, Line 15, Column K	1.		
2. Total tax due. Carry forward amount from Schedule 1, Line 15, Column M	2.		
3. Penalty for late filing or late payment (see website for instructions).....	3.		
4. Total payment due	4.		
PART 3: TAXPAYER CERTIFICATION			
<i>I declare under penalty of perjury that this return is true and complete to the best of my knowledge.</i>			
Signature of Taxpayer or Official Representative (must be Owner, Officer, Manager, or Partner)		Date	
Printed Name	Title	Telephone Number	

Make checks payable to **State of Michigan**.

Submit quarterly return and payment to:
Michigan Department of Treasury
P.O. Box 30830
Lansing, MI 48909

Schedule 1: Tax Collected from Non-Exempt Entity(s)

	Name of business renting property	FEIN or TR Number of business renting property	Parcel number of property rented or leased	Address of property rented or leased	Equipment Type	Equipment Serial Number	Michigan county where heavy equipment is located	City/ Township where qualified heavy equipment is located	Village Location of Qualified Renter Business Location	Date current lease or rental arrangement began	Date lease will expire, if other than a month-to-month agreement	Quarterly Rental Amount (Column K)	Tax Rate	Tax Amount Collected (Column M)
1													* .02	
2													* .02	
3													* .02	
4													* .02	
5													* .02	
6													* .02	
7													* .02	
8	TOTAL													

Schedule 2: Rental Amount from Exempt Entity(s)

	Name of business renting property	FEIN or TR Number of business renting property	Parcel number of property rented or leased	Address of property rented or leased	Equipment Type	Equipment Serial Number	Michigan county where heavy equipment is located	City/Township where qualified heavy equipment is located	Village Location of Qualified Renter Business Location	Date current lease or rental arrangement began	Date lease will expire, if other than a month-to-month agreement	Quarterly Rental Amount (Column K)
1												
2												
3												
4												
5												
6												
7												
8.	TOTAL											