

## Instructions for 2017 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule (Form 5083)

**NOTE:** As the gasoline and diesel fuel rates are adjusted monthly, your filing frequency to claim credit for prepaid sales tax on gasoline or diesel fuel must be monthly.

This schedule must be filed with your *2017 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) or *2017 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return* (Form 5092).

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### GENERAL INFORMATION

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This supplemental report is used by the wholesaler to claim credit for prepayments made on retail sales and/or to allow credit for sales of fuel on which prepayments were made and which were delivered to out-of-state locations.

**Wholesalers:** Do not use this form if you do not make retail sales or deliveries to out-of-state locations.

Effective April 1, 2013, the sales tax prepayment collection and reporting obligations under MCL 205.56a were expanded to a broader category of fuels. The definitions of gasoline and diesel fuel were further amended by Public Act 264 of 2015. MCL 205.56a (11) defines what constitutes gasoline and diesel fuel. These definitions are not the same as those found in the Motor Fuel Tax Act, MCL 207.1001 et seq.

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### Line-by-Line Instructions for Wholesalers

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*Lines not listed are explained on the form.*

**NOTE:** Applicable lines will automatically be populated based on the information you provide in the tables.

**Line 1a:** Enter total gallons of gasoline included in prior month's inventory.

**Line 1b:** Enter total tax prepaid on gallons reported on line 1a.

**Line 1c:** Enter total gallons of diesel included in prior month's ending inventory.

**Line 1d:** Enter total tax prepaid on gallons reported on line 1c.

**Line 4a:** Enter total gallons of gasoline included in month's ending inventory.

**Line 4b:** Enter total tax prepaid on gallons reported on line 4a.

**Line 4c:** Enter total gallons of diesel included in month's ending inventory.

**Line 4d:** Enter total tax prepaid on gallons reported on line 4c.

**Line 9:** This amount will be added to any discount you are entitled to claim for payment of tax on Form 5080 or Form 5092.

**NOTE:** Lines 10A through 10E are required fields. In these fields you will document all fuel purchased for which tax was prepaid to the state or to the supplier during the return period being reported.

**Line 10A:** Enter name of customer the fuel was purchased from.

**Line 10b:** Enter the supplier's Federal Employer Identification Number.

**Line 10c:** Use menu options to select fuel purchases that were made at retail or wholesale.

**Line 10d:** Enter total gallons of gasoline purchased in current month.

**Line 10e:** Enter total gallons of diesel purchased in current month.

**Line 12:** The applicable gas/diesel rates for the tax period will be automatically provided on the form. The gas/diesel rates in Michigan update on a monthly basis. For more information on gas/diesel rates, go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury), select Reports and Legal Resources.

**NOTE:** Lines 15A through 15D are required fields.

**Line 15A:** Name of customer or retailer purchasing fuel.

**Line 15B:** Enter the customer's or retailer's Federal Employer Identification Number.

**Line 15C:** Enter total gallons of gasoline purchased by the customer or retailer.

**Line 15D:** Enter total gallons of diesel purchased by the customer or retailer.

**Line 17:** The applicable gas/diesel rates for the tax period will be automatically provided on the form. The gas/diesel rates in Michigan update on a monthly basis. For more information on gas/diesel rates, go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury), select Reports and Legal Resources.