

Instructions for 2017 Fuel Retailer Supplemental Schedule (Form 5085)

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).

GENERAL INFORMATION

To claim credit for prepayment of sales tax to a supplier, complete the form. If you are a wholesale fuel distributor, 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 fuel. 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 fuel under MCL 205.56a (11).

IMPORTANT NOTICE

If you claimed an estimated sales tax prepayment credit on your December 1983 Sales, Use and Withholding Tax Return, you must repay that credit to Treasury using *Fuel Advance Credit Repayment* (Form 5084). Repayment of the total amount is due no later than the date you stop selling gasoline.

Line-by-line Instructions

Lines not listed are explained on the form.

NOTE: Applicable lines will automatically be populated based on the information you provide on page 1.

On Page 1 of this form, enter the supplier name, supplier business account number (FEIN or TR number) and the total gallons of gasoline and diesel purchased during this tax period.

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, select "Reference Library" 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, select "Reference Library" 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 entitled to claim for payment of tax on Form 5080 or Form 5092.

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 1-800-649-3777 or 711.