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Michigan Department of Treasury
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Issued under authority of Public Acts 167 of 1933, 94 of 1937, and 281 of 1967, all as amended.

2024 Sales, Use and Withholding Taxes Amended Annual Return

Taxpayer's Business Name	Business Account Number (FEIN or TR Number)
Tax type being amended ☐ Sales Tax ☐ Use Tax on Sales and Rentals ☐ Withholding Tax ☐ Use Tax on Purchases	Reason Code for Amending Return (See Instr.)
If Reason Code is "Other," provide explanation	

PART 1: SALES AND USE TAX SECTION

		CORRECTED A. Sales	CORRECTED B. Use: Sales & Rentals
1. Total gross sales for tax year being reported	1.		
2. Rentals of tangible property and accommodations	2.	XXXXXXXX	
3. Telecommunications services	3.	XXXXXXXX	
4. Add lines 1, 2 and 3	4.		
5. **ALLOWABLE DEDUCTIONS**		**A. Sales Tax**	**B. Use Tax**
a. Resale, sublease or subrent	5a.		
b. Industrial processing exemption	5b.		
c. Agricultural production exemption	5c.		
d. Interstate commerce	5d.		
e. Separately itemized nontaxable service charges	5e.		
f. Bad debts	5f.		
g. Food for human/home consumption	5g.		
h. Government exemption	5h.		
i. Michigan motor fuel tax	5i.		XXXXXXXX
j. Delivery and installation exemption	5j.		
k. Other exemptions and/or deductions (see instructions)	5k.		
l. Tax included in gross sales	5l.		XXXXXXXX
m. Total allowable deductions. Add lines 5a - 5l.	5m.		
6. Taxable balance. Subtract line 5m from line 4	6.		
7. Gross tax due. Multiply line 6 by 6% (0.06).	7.		
8. Tax collected in excess of line 7	8.		
9. Tax due before discount allowed. Add lines 7 and 8	9.		
10. Total discount allowed (see instructions)	10.		

Continue on page 2.

Taxpayer's Business Name	Business Account Number

11. Total tax due. Subtract line 10 from line 9	11.		
12. Tax payments and credits in current year (after discounts)	12.		

PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE

13. Purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use	13.	
14. Total use tax on purchases due. Multiply Line 13 by 6% (0.06)	14.	
15. Use tax paid on purchases and withdrawals in current year	15.	

PART 3: WITHHOLDING TAX

16. Gross Michigan payroll, pension and other taxable compensation	16.	
17. Total number of W-2 and 1099 forms	17.	
18. Total Michigan income tax withheld per W-2 and 1099 forms	18.	
19. Total Michigan income tax withholding paid during current tax year	19.	

PART 4: SUMMARY

20. Overpayment, if any, received on the original return or previous amended return	20.	
21. Total sales, use and withholding tax due plus overpayment received. Add lines 11A, 11B, 14, 18 and 20	21.	
22. Amount paid with original return plus additional tax paid after original return was filed (excluding penalty and interest)	22.	
23. Total sales, use and withholding tax paid. Add lines 12A, 12B, 15, 19 and 22	23.	
24. If line 23 is greater than line 21, enter total of overpayment amount. If line 23 is less than line 21, skip to line 27	24.	
25. Amount of line 24 to be credited forward to a future period	25.	
26. **REFUND.** Subtract line 25 from line 24	26.	
27. If line 23 is less than 21, enter balance due.	27.	
28. Penalty for late filing or late payment (see instructions)	28.	
29. Interest for late payment (see instructions)	29.	
30. **TOTAL PAYMENT DUE.** Add lines 27, 28 and 29	30.	

PART 5: SIGNATURE (All information below is required.)

Taxpayer Certification. *I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.*		**Preparer Certification.** *I declare under penalty of perjury that this return is based on all information of which I have any knowledge.*	
☐ By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Signature	
Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)		Preparer's Business Name and Address	
Print Taxpayer or Official Representative's Name	Date		
Title	Telephone Number	Preparer's PTIN, FEIN or SSN	Preparer's Telephone Number

File and pay this return for free on Michigan Treasury Online at **mto.treasury.michigan.gov**.
Alternatively, make check payable to **"State of Michigan."** Write the **account number, "SUW Annual"** and **tax year** on the check.
Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30401, Lansing, MI 48909-7901

Instructions for *2024 Sales, Use and Withholding Taxes Amended Annual Return* (Form 5082)

Form 5082 is available for submission electronically using Michigan Treasury Online (MTO) at **mto.treasury.michigan.gov** or by using approved tax preparation software.

GENERAL INFORMATION

Use this form to correct the *2024 Sales, Use and Withholding Taxes Annual Return* (Form 5081) that was initially filed for the tax period. If filing this return on MTO, only select and enter information for tax types that need to be corrected. If mailing this form, check which tax you are amending and complete the form with all corrections for that tax.

IMPORTANT: Only enter figures for taxes the business is registered and/or liable for. If it is determined that tax is owed the taxpayer will be liable for the deficiency as well as penalty and interest.

Reason code for amending return: Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1.

01	Increasing tax liability
02	Decreasing tax liability
03	Incorrect information/figures reported on original return
04	Original return was missing information/incomplete
05	Claiming previously unclaimed prepaid sales tax
06	Dispute an adjustment
07	Tax Exempt
08	Other

PART 1: SALES AND USE TAX

Lines 1 through 4: Nexus and Reporting Requirements: For information about determining whether a person has nexus with Michigan, see Revenue Administrative Bulletins (RAB) 2021-21 and 2021-22. Also visit **www.michigan.gov/remotesellers** for guidance for remote sellers and marketplace sellers, including FAQs.

Tax Included in Gross Sales Method ("TIGS method"): Michigan sales tax (and use tax reported in this section, if applicable) is imposed on the seller. However, a seller is authorized to collect the tax at the point of sale from the customers. Sellers that separately state the tax (for example, on a receipt) and track their sales and tax separately in their books and records should report sales in this section *without* tax included and should leave line 5l blank. Other taxpayers prefer to charge their customers one amount that includes tax (they do not separately state the tax) yet still account for the tax in their books and records. These taxpayers are allowed, but are not required, to use the TIGS method. The TIGS method means that the taxpayer reports its gross sales on lines 1 through 4 *with* the tax included and uses line 5l to calculate and deduct the tax that was included. See line 5l for further instruction. A seller that did not collect the tax at the point of sale from its customers is not permitted to use the TIGS method.

Line 1A: SALES TAX - Total Gross Sales for the Tax Year: *This line should be used by sellers with nexus to report sales of tangible personal property where ownership transfers in Michigan. This includes sellers with nexus through physical presence or economic presence (remote sales).*

Enter total sales, including cash and installment transactions, of tangible personal property.

Include:

- Any costs incurred before ownership of the property is transferred to the buyer, including installation, shipping, handling, and delivery charges.
- Trade-in allowances if you are a vehicle dealer.

Do not report:

- Nontaxable services that do not involve the sale or lease of tangible personal property.
- Sales made through a marketplace facilitator, if you are a marketplace seller.

Line 1B: USE TAX - Total Sales for the Tax Year: *This line should be used by:*

- *Sellers with nexus to report sales of tangible personal property sourced to Michigan, for which ownership transfers outside Michigan, or*
- *Remove sellers without nexus who voluntarily collect Michigan tax*

Enter total sales, including cash, credit, and installment transactions, of tangible personal property. However, marketplace sellers should not report sales made through a marketplace facilitator.

Line 2B: USE TAX - Rentals of Tangible Personal Property and Accommodations.

- **Marketplace sellers:** Do not report sales made through a marketplace facilitator.
- **Lessors of tangible personal property:** Lessors that have made a valid election under MCL 205.95(4) and MAC R 205.132(1) should report receipts from rentals of that tangible personal property under the election.
- **Persons providing accommodations:** This includes but is not limited to total hotel, motel, and vacation home rentals, and assessments imposed under the Convention and Tourism Act, the Convention Facility Development Act, the Regional Tourism Marketing Act, and the Community Convention or Tourism Marketing Act.

Line 3B: USE TAX - Telecommunications Services. Enter gross income from telecommunications services.

Line 5a-5l: Allowable Exemptions and/or Deductions. Use lines 5a - 5l to deduct from gross sales the nontaxable sales you made. Deductions taken for tax exempt sales must be substantiated in business records. A completed copy of *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372) or the same information in another format must be obtained from the purchaser. For more information on exemption documentation, see Revenue Administrative Bulletin 2022-19.

Line 5a: Resale, Sublease or Subrent. Enter resale, sublease or subrent exemption claims.

Line 5b: Industrial Processing Exemption. The sale or lease of tangible personal property ultimately used in industrial processing by an industrial processor is exempt. "Industrial processing" is the activity of converting or conditioning tangible personal property by changing its form, composition, quality, combination, or character. In general, all of the following must be met:

- Property must be used in producing a product for ultimate sale at retail,
- Property must be sold or leased to an "industrial processor," including a person that performs industrial processing on behalf of another industrial processor or performs industrial processing on property that will be incorporated into a product for ultimate sale at retail, and
- Activity starts when property begins moving from raw materials storage to begin industrial processing and ends when finished goods first come to rest in finished goods inventory.

If property is used for both an exempt and a taxable purpose, the property is only exempt to the extent that it is used for an exempt purpose. In such cases, the exemption is limited to the percentage of exempt use to total use determined by a reasonable formula or method approved *(but not required to be pre-approved)* by Treasury. For exceptions and exclusions, see MCL 205.54t and 205.94o.

Line 5c: Agricultural Production Exemption. Property must be directly or indirectly used in agricultural production. Generally, the following non-exhaustive list ***may be*** **exempt:**

(i) Tangible personal property sold or leased to a person engaged in a business enterprise that uses or consumes the property for either:

- Tilling, planting, draining, caring for, maintaining, or harvesting things of the soil, or
- Breeding, raising, or caring for livestock, poultry, or horticultural products.

(ii) To the extent that the property is affixed to and made a structural part of real estate for others and used for an exempt purpose in (i), tangible personal property sold to a contractor that is one of the following:

- Agricultural land tile
- Subsurface irrigation pipe
- Portable grain bins
- Grain drying equipment and its fuel or energy source

However, the following sales from (i) or (ii) ***are not*** **exempt:**

- Food, fuel, clothing, or similar property for personal living or human consumption, or
- Property permanently affixed to and becoming a structural part of real estate unless it is agricultural land tile, subsurface irrigation pipe, a portable grain bin, or grain drying equipment. Certain property that can be disassembled and reassembled may be exempt.

Some specific types of exempt property and exempt uses of property are clarified in the statute. If property is used for both an exempt and a taxable purpose, the property is only exempt to the extent that it is used for an exempt purpose. In such cases, the exemption is limited to the percentage of exempt use to total use determined by a reasonable formula or method approved (but not required to be pre-approved) by Treasury. For more information, see MCL 205.54a and 205.94.

Line 5d: Interstate Commerce. Enter sales made in interstate commerce. To claim such a deduction, the property must be delivered out-of-state before ownership of the property is transferred to the purchaser. Property transported out-of-state by the purchaser does not qualify as interstate commerce. Documentation of out-of-state shipments must be retained in business records to support this deduction.

Line 5e: Separately Itemized Nontaxable Service Charges. Enter separately itemized labor or service charges involved in maintenance and repair work on property owned by others if these charges were included in gross sales on line 1. Do not subtract any other service necessary to complete the sale of taxable property or any delivery or installation charges that were incurred before the completion of transfer of ownership of the property.

Line 5f: Bad Debts. Bad debts may be eligible for deduction if all of the following criteria are met:

- The debts are charged off as uncollectible on business records at the time the debts become worthless
- The debts are deducted on the return for the period during which the bad debts are written off as uncollectible
- The debt must also be eligible to be deducted for federal income tax purposes.

A bad debt deduction may also be claimed by a third-party lender provided the retailer who reported the tax and the lender financing the sale executed and maintained a separate written election designating which party may claim the deduction. Certain additional conditions must be met. See MCL 205.54i and MCL 205.99a also see RAB 2019-3.

Line 5g: Food for Human/Home Consumption. Enter the total of retail sales of grocery-type food, excluding tobacco, marihuana products, and alcoholic beverages. Prepared food is subject to tax. See MCL 205.54g and MCL 205.94d for more information.

Line 5h: Government Exemption. Direct sales to the United States government or the state of Michigan or its political subdivisions are exempt.

Line 5i: Michigan Motor Fuel Tax. Motor fuel retailers may deduct the Michigan motor fuel taxes that were included in gross sales on line 1 and paid to the State or the distributor.

Line 5j: Delivery and Installation Exemption. Enter itemized delivery and installation charges included in gross sales. Public Acts 20 and 21 of 2023 state that delivery and installation charges are exempt from sales and use taxes when charges are separately stated on the invoice, bill of sale, or similar document and the seller maintains its books and records to show separately from the transaction. Delivery and installation charges that fail to satisfy these conditions or that involve, or are related to, the sale of electricity, natural gas, or artificial gas by a utility remain subject to sales tax and use tax unless otherwise exempt. See Notice Regarding Changes in the Taxability of Delivery and Installation Charges for Sales and Use Taxes.

Line 5k: Other Exemptions and/or Deductions. Identify exemptions or deductions not covered in items 5a through 5j on this line. Examples of exemptions or deductions are:

- When the trade-in value of a motor vehicle is less than the MI trade-in allowance, use the trade-in value for the allowable deduction. When the trade-in value of a motor vehicle is equal to or greater than the MI trade-in allowance, use the MI trade-in allowance amount for the allowable deduction. Trade-ins of RVs and watercraft are not subject to limitation. See FAQs for trade-in limits. **Taxes paid to Secretary of State are not reported here.** Instead, they are reported on the *Vehicle Dealer Supplemental Schedule* (Form 5086, e-file only).
- Credit for the core charge attributable to a recycling fee, deposit, or disposal fee for a motor vehicle or recreational vehicle part or battery if the recycling fee, deposit, or disposal fee is separately stated on the invoice, bill of sale, or similar document given to the purchaser.
- Direct sales, not for resale, to certain nonprofit agencies, churches, schools, hospitals, and homes for the care of children and the aged, to the extent the property is used to carry out the nonprofit purpose of the organization. For sales to certain nonprofit agencies, the exemption is limited based on the sales price of property used to raise funds or obtain resources. All sales must be paid for directly from the funds of the exempt organization to qualify.
- Assessments imposed under the Convention and Tourism Act, the Convention Facility Development Act, the Regional Tourism Marketing Act, or the Community Convention or Tourism Marketing Act. Hotels and motels may deduct the assessments included in gross sales and rentals if use tax on the assessments were not charged to the customers.
- Credits allowed to customers for sales tax originally paid on merchandise voluntarily returned, provided the return is made within the time period for returns stated in the taxpayer's refund policy or 180 days after the initial sale, whichever is earlier. Repossessions are not allowable deductions.
- Sales to contractors of materials which will become part of a finished structure for a qualified exempt nonprofit hospital, qualified exempt nonprofit housing entity or church sanctuary, or materials to be affixed to and made a structural part of real estate located in another state. The purchaser will provide a *Michigan Sales and Use Tax Contractor Eligibility Statement* (Form 3520). See RAB 2016-18.
- Vehicle sales to non-reciprocal states for which no tax was paid to Secretary of State.
- Qualified nonprofit organizations with aggregate sales in the calendar year of less than $25,000 may exempt the first $10,000 of sales for fundraising purposes. Separately, veterans organizations exempt under IRC 501(c)(19) may exempt sales for the purpose of raising funds for the benefit of an active duty service member or veteran, up to $25,000 per event.
- Direct Pay Exemption. Enter sales made to purchasers that claimed direct pay exemption from sales and use taxes. Purchasers claiming direct pay exemption from sales and use taxes on qualified transactions may provide sellers the *Michigan Sales and Use Tax Certificate of Exemption* (Form 3372), the same information in another format, the Uniform Sales and Use Tax Certificate approved by the Multistate Tax Commission, or the Streamlined Sales and Use Tax agreement Certificate of Exemption. MCL 205.98.

Line 5l: Tax Included in Gross Sales. Complete this line **only** if you reported sales on lines 1 through 4 with the tax included and you collected tax that was not separately stated from your customers (you used the Tax in Gross Sales Method—see above line 1). If these conditions apply, all tax will be deducted on this line so that line 7, "Gross tax due", calculates correctly. Subtract lines 5a through 5k from line 4, then divide the difference by 17.6667. Enter the result on line 5l.

Example: Joe sells t-shirts for $9.43 each and collects sales tax from customers. Therefore, he generally collects $10 ($9.43 + 0.57 tax) from each customer. Joe chose to not separately state the tax to his customers. Ten t-shirts were sold during the year. One of those t-shirts was sold to someone who would resell the t-shirt and who provided an exemption claim; therefore, that sale was not subject to sales tax and Joe collected just $9.43.

Option 1: Joe reports his total sales on line 1 and 4 without the tax included; therefore, he leaves line 5l blank. Joe's return is completed (in part) as follows:

*Line 1 = 10 shirts @ $9.43

Line:	Amount:
1	94.30*
4	94.30
5a	9.43
5l	
5m	9.43
6	84.87
7	5.09
8	0.04
9	5.13

Option 2: Joe reports his total sales on line 1 and 4 with the tax included; **therefore, he is using the TIGS method and needs to remove the tax from his tax base using line 5l.** Joe's return is completed (in part) as follows:

** Line 1 = (9 shirts @ $10.00) + (1 shirt @ $9.43)

Line:	Amount:
1	99.43**
4	99.43
5a	9.43
5l	5.09
5m	14.52
6	84.91
7	5.09
8	0.04
9	5.13

Line 8: If more tax was collected than the amount on line 7, enter the difference. This line is used to report differences due to the rounding of numerous transactions. In addition, tax over-collected by a seller is required by law to paid to Treasury, unless refunded to the customer(s), and must be reported here.

Line 10: Total Discount Allowed for Timely Payment.

- **Annual filers**: Enter $72 if the tax due on line 9 is $108 or more. If tax due is less than $108, calculate the discount by multiplying line 9 by 2/3 (0.6667).

Accelerated/Monthly/Quarterly filers: Enter total discounts allowed for the year.

Line 12: Enter total payments plus credits from *2024 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule* (Form 5083), *2024 Fuel Retailer Supplemental Schedule* (Form 5085), and *2024 Vehicle Dealer Supplemental Schedule* (Form 5086), if applicable, made for the current tax year.

Note: all prepaid sales tax schedules are e-file only.

PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE

Line 13: Unless a specific exemption applies enter purchases for which no sales or use tax was paid, including property withdrawn for business or personal use. See Michigan Use Tax Act, 1937 PA 94, for information on various exemptions. For questions contact Michigan Department of Treasury at 517-636-4230. For Manufacturer/Contractors, alternative measures of the use tax base should be reported (see MCL 205.93a(1)(f) and (g) and RAB 2016-24 for more information). For all other taxpayers, report the "purchase price" as defined in MCL 205.92(f).

PART 3: WITHHOLDING TAX

Line 17: Enter the number of W-2 and 1099 statements. Do not attach copies of W-2s, 1099s, or any other information returns to this return. Instead, see *Michigan Income Tax Withholding Guide* (Form 446), to report that information.

Line 18: Enter the total Michigan income tax withheld for the return year.

Line 19: Enter the total Michigan income tax withholding previously paid for the return year. (Do not include penalty and interest.)

PART 4: SUMMARY

Line 20: Enter any overpayment received on the original return or previous amended return including any credit forward or refund claimed on the original return or previous amended return.

Line 22: Enter the amount that was paid with the original return plus any additional tax that was paid after the original return was filed. Do not include penalty and interest paid on the original return. Only report payments made for taxes being reported and/or amended on this form.

Line 26: Enter the amount of overpayment from line 24 to be refunded. Refunds will not be made in amounts of less than $1.

Line 27: If line 23 (tax paid) is less than line 21 (tax due), enter the additional tax due. Pay any amount greater than or equal to $1.

Line 30: Total Payment Due. Add lines 27, 28 and 29. Submit payments electronically on MTO or make check payable to the **"State of Michigan."** Write the **account number, "SUW Annual"** and **tax year** on the check. Do not pay if the amount due is less than $1.

How to Compute Penalty and Interest

If the return is filed with additional tax due, include penalty and interest with the 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.

PART 5: SIGNATURE

REMINDER: Preparers must provide a Preparer Taxpayer Identification Number (PTIN), Social Security Number (SSN) or Preparer Firm ID (FEIN), as well as business name, business address and phone number.

Tax Assistance

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