Reset Form

Michigan Department of Treasury
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2024 Purchaser's Use Tax Return

Issued under authority of Public Act 94 of 1937, as amended.

Taxpayer's Individual or Business Name		Social Security or Federal ID Number (FEIN)
Address		Telephone Number
City	State	ZIP Code

1. Total purchases	1.		
2. **Total tax due.** Multiply line 1 by 6% (0.06)	2.		

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

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

Make check payable to **"State of Michigan"** and write **"Purchaser's Use Tax"** on the check.

Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30406, Lansing, MI 48909-7906

*Make a copy of this return and payment for your records.

+ 0000 2024 74 01 27 5

Instructions for *2024 Purchaser's Use Tax Return* (Form 5087)

Do not fill out this form for aircraft purchases. If you would like to report a purchase of an aircraft, see *Tax Calculation for Nonqualified Aircraft Transfer* (Form 1989).

Michigan Department of Treasury also provides a use tax line on the Michigan Individual Income Tax Return to report and pay use tax. Report and pay the use tax using this form or the use tax line on the MI-1040, **NOT BOTH.**

When a Michigan resident purchases items from out-of-state sellers through the internet, catalogs, newspapers, television or magazines they may owe use tax. Some out-of-state sellers collect the Michigan tax on sales; when they do, no additional tax is due and there is no need to file this form. However, the burden of proving sales or use tax was paid to the seller rests on the purchaser.

The Michigan Use Tax Act, Sec. 3(1) (MCL 205.93), provides in part that "There is levied upon and there shall be collected from every person in this state a specific tax, including both the local community stabilization share and the state share, for the privilege of using, storing, or consuming tangible personal property in this state at a total combined rate equal to 6% of the price of the property ..."

As stated in Sec. 2(f) (MCL 205.92), "purchase price" or "price" means the total amount of consideration paid by the consumer to the seller, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, and applies to the measure subject to use tax. "Tangible personal property" is defined in Sec. 2(k) to mean "personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses and includes electricity, water, gas, steam, and prewritten computer software."

Effective April 26, 2023 delivery and installation charges are not included in the "purchase price" for use tax purposes if both of the following conditions are met:

- The charges are separately stated on the invoice, bill of sale, or similar document provided to the purchaser; and
- The seller (taxpayer) maintains its books and records to show separately the transactions used to determine the sales tax or use tax, as applicable.

Delivery and installation charges that fail to satisfy the above 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.

"Delivery charges" means charges by the seller for preparation and delivery to a location designated by the purchaser of tangible personal property or services and includes, but is not limited to, transportation, shipping, postage, handling, crating, and packing. MCL 205.92b(e).

If the out-of-state seller doesn't collect Michigan sales or use tax, you must pay Michigan 6% use tax due directly to the Michigan Department of Treasury on the purchase price as defined above. Examples of tangible personal property subject to use tax include, but are not limited to, clothing, electronics, furniture, jewelry or books. Examples of tangible personal property not subject to use tax include, but are not limited to, unprepared food items, prescription drugs, vitamins, certain newspapers and periodicals. An itemized list of purchases is not required.

Please be advised that tangible personal property purchased while traveling abroad or from another state and brought into Michigan for storage, use or consumption is subject to 6% Michigan use tax. However, credit is given for any sales or use tax that had been legally due and paid in another state of the United States up to 6% at the time of acquisition of the property. Credit is not given for any sales, use, or other excise tax paid to a foreign jurisdiction.

Tax Assistance

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