Reset Form

2024 Seller's Use Tax Return

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

Purchaser's Individual or Business Name		Invoice Number
Address		Invoice Date (MM-DD-YYYY)
City	State	ZIP Code

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

Seller's Individual or Business Name		
Address		Telephone Number
City	State	ZIP Code

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

Signature	Printed Name	Title	Date

File on or before the 20th day of the calendar month succeeding the month for which tax was collected.
Make payment payable to **"State of Michigan"** and write **"Seller'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

+ 0000 2024 76 01 27 1

Instructions for *2024 Seller's Use Tax Return* (Form 5088)

Do not use this form if you are registered with Michigan to pay sales or use tax.

If you are a seller that is not registered with Michigan to pay sales tax or use tax, and a customer has requested to pay the Michigan 6% (six percent) use tax on their purchase from you and asks you to remit the use tax directly to the State of Michigan, you may use this form. Out-of-state sellers that are not required to remit Michigan sales or use tax often do this as a convenience to their Michigan customers who would otherwise be responsible for reporting and remitting Michigan use tax.

The Michigan Use Tax Act, levies upon every person in Michigan a specific tax for the privilege of using, storing, or consuming tangible personal property in Michigan at a rate equal to 6% of the price of the property. Certain services, such as telecommunications and accommodations, are also taxable. There are no local (city or county) sales taxes in Michigan.

"Price" is defined as, "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" MCL 205.92(f). "Tangible personal property" is defined 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" MCL 205.92(k).

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).

File on or before the 20th day of the calendar month succeeding the month for which tax was collected. For example, tax collected in the month of January is due February 20th.

Keep a copy of this return and payment for your records.

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