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Michigan Department of Treasury
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2024 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return

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

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	Return Period (MM-YYYY)
Reason Code for Amending Return (See Instr.)	If Reason Code is "Other," provide explanation

PART 1: SALES AND USE TAX

		CORRECTED A. Sales		CORRECTED B. Use: Sales and Rentals	
1. Gross sales, rentals, accommodations and telecommunications services. Carry amount from line 4 on Worksheet 5095	1a.		1b.		

		A. Sales Tax		B. Use Tax	
2. Total sales and/or use tax. Taxable amount multiplied by 6% (0.06). Carry amount from line 7 on Worksheet 5095	2a.		2b.		
3. Total prepaid tax from Form 5083, 5085 and/or 5086 (e-file only)	3a.	XXXXXXXX	3b.	XXXXXXXX	
4. Remaining amount of sales and/or use tax eligible for discount. Subtract line 3 from line 2	4a.		4b.		
5. Total discount allowed (see instructions)	5a.		5b.		
6. Total sales and/or use tax due. Subtract line 5 from line 4	6a.		6b.		

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

7. Use tax on purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use (see instructions)	7.		

PART 3: WITHHOLDING TAX

8. Total amount of Michigan income tax withheld	8.		

PART 4: TOTAL TAX/PAYMENT DUE

9. Amount of sales, use and withholding tax due. Add lines 6a, 6b, 7 and 8. If amount is negative, this is the amount available for future tax periods (skip lines 10-14)	9.		
10. Total prior payment (including overpayments available from prior return periods or amounts previously paid for this return period)	10.		
11. Amount of tax due. Subtract line 10 from line 9. If line 10 is greater than line 9, this is the amount available for future tax periods (skip lines 12-14)	11.		
12. Penalty for late filing or late payment (see instructions)	12.		
13. Interest for late payment (see instructions)	13.		
14. **TOTAL PAYMENT DUE.** Add lines 11, 12 and 13	14.		

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)		Date
Print Taxpayer or Official Representative's Name	Title	Phone Number

Make check payable to **"State of Michigan."** Write the **account number, "SUW Monthly/Quarterly"** and **return period** on the check.

Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30324, Lansing, MI 48909-7824

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Instructions for *2024 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return* (Form 5092)

Form 5092 is available for submission electronically using Michigan Treasury Online (MTO) at **mto.treasury.michigan.gov** or by using approved tax preparation software.

Use this form to correct the *2024 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) that was initially filed for the tax period. To complete the form check the tax type that is being amended and complete only the corresponding tax section. If the reason code is "Other," write an explanation for the amendment.

IMPORTANT: This is a return for sales tax, use tax and/or withholding tax. **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. **Complete the *Sales, Use and Withholding Taxes Monthly/Quarterly and Amended Monthly/Quarterly Worksheet* (Form 5095, hereafter referred to as Worksheet 5095) prior to completing this form.**

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

Line 1a: Enter the amount from Worksheet 5095, line 4A.

Line 1b: Enter the amount from Worksheet 5095, line 4B.

Line 2a: Total Sales Tax. Negative figures are not allowed. Enter the amount from Worksheet 5095, line 7A. Gross sales minus allowable deductions, multiplied by 6%.

Line 2b: Total Use Tax. Negative figures not allowed. Enter the amount from Worksheet 5095, line 7B. Total receipts from sales, rentals, and services, minus allowable deductions, multiplied by 6%.

Line 5: Total Discount Allowed for Timely Filing and Payment. Discounts apply only to 2/3 (0.6667) of the sales and/or use tax collected at the 6 percent tax rate. See below to calculate the discount:

Monthly Filer

- If the tax is less than $9, calculate the discount by multiplying the tax by 2/3 (.6667).
- If tax is $9 to $1,200 and paid by the 12th, or $9 to $1,800 and paid by the 20th, then enter $6.
- If the tax is more than $1,200 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is $20,000 for the tax period.
- If the tax is more than $1,800 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is $15,000 for the tax period.

Quarterly Filer

- If the tax is less than $27, calculate the discount by multiplying the tax by 2/3 (.6667).
- If tax is $27 to $3,600 and paid by the 12th, or $27 to $5,400 and paid by the 20th, then enter $18.
- If the tax is more than $3,600 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is $20,000 for the tax period.
- If the tax is more than $5,400 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is $15,000 for the tax period.

Accelerated Filer

- If the tax is paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). No maximum discount applies.

Credit Schedules

- E-file only credit schedules (Form 5083, 5085 and/or 5086) include specific discount calculations. See respective schedule form instructions for more information. If filing a credit schedule with a monthly/quarterly return, calculate the allowable discount on sales tax separate from the sales tax discount calculated on the credit schedule. Sum both sales tax discount amounts and enter on line 5 of this form.

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

Line 7: Enter the amount from Worksheet 5095, line 9. To determine use tax due from purchases and withdrawals, multiply the applicable tax base by 6%.

PART 3: WITHHOLDING TAX

Line 8: Enter the total Michigan income tax withheld for the tax period.

PART 4: TOTAL TAX/PAYMENT DUE

Line 9: If amount is negative, this is the amount available for future tax periods (skip lines 10-14).

Line 10: Enter any payments submitted for this period prior

to filing the return or any overpayment from prior periods. Liability minus prior/over payments for this period must be greater than or equal to zero. When claiming a prior/over payment, enter only the amount needed to pay the total liability for this return. In the event an overpayment still exists, declare it on the next return reporting a tax liability.

Line 14: Total Payment Due. Add lines 11, 12 and 13. Submit payments electronically on MTO or make check payable to the **"State of Michigan."** Write the **account number, "SUW Monthly/Quarterly"** and **return period** 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 late with 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.

Tax Assistance

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