



ANNUAL RETURN WORKSHEET

Account Number	Return Year
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*The 4% column may **only be used** for sales of residential heating fuels and for specific exceptions to the 6% rate.

A. Use Tax on Sales and Rentals

B. Sales Tax

	6%	4%*		6%	4%*
1. Gross sales (including sales by out-of-state vendors subject to use tax).....			1.		
2. Rentals of tangible property and/or accommodations.....			2.		
3. Communication services			3.		
4. Add lines 1, 2, and 3			4.		
ALLOWABLE DEDUCTIONS					
5a. Resale			5a.		
b. Industrial processing or agricultural producing.....			b.		
c. Interstate commerce.....			c.		
d. Exempt services			d.		
e. Sales on which tax was paid to Secretary of State			e.		
f. Food for human/home consumption			f.		
g. Bad debts			g.		
h. Michigan motor fuel or diesel fuel tax			h.		
i. Other. Identify:.....			i.		
j. Tax included in gross sales (line 1)			j.		
k. Total allowable deductions. Add lines 5a - 5j			k.		
6. Taxable balance. Subtract line 5k from line 4			6.		
7. Tax. Multiply line 6 by the rate given	x .06	x .04	7.	x .06	x .04
8. Gross tax due by rate before discount			8.		
9. Tax collected in excess of line 8.....			9.		
10. Add lines 8 and 9.....			10.		
11. Total discounts allowed.....			11.		
12. Total tax due. Subtract line 11 from line 10			12.		
13. Sales tax license fee.....			13.		
14. Tax payments made in current year (after discounts)			14.		

Use Tax - Purchases Only

15. Enter your purchases taxable at the 6% rate	15a. _____	x .06 =	15b. _____
16. Tax payments made in the current year	16. _____		

Withholding Tax

17. Gross Michigan payroll and other taxable compensation for the year.....	17. _____
18. Number of W-2s enclosed with this annual return	18. _____
19. Total Michigan income tax withheld per W-2s	19. _____
20. Total Michigan income tax withholding paid during current tax year	20. _____

Summary

21. Total sales, use and withholding taxes due. Add lines 12A and B (both rate columns), 13B, 15b and 19.....	21. _____
22. Total sales, use and withholding taxes paid during current tax year. Add lines 14A and B (both rate columns), 16 and 20	22. _____
23. If line 22 is greater than line 21, enter overpayment	23. _____
24. Amount of line 23 to be credited to your account. Treasury will notify you when your credit is verified and available.....	24. _____
25. Amount of line 23 to be refunded to you	25. _____
26. If line 22 is less than line 21, enter balance due	26. _____
27. If this return is filed late, enter penalty and interest. (See instructions.)	27. _____
28. TOTAL PAYMENT DUE. Add lines 26 and 27. Make checks payable to the State of Michigan	28. _____

IMPORTANT: This worksheet is your file copy and may be subject to audit. Record your account number and your return period in the upper right corner. Keep this for your records.