

2025 Sales, Use and Withholding Taxes Annual Return

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

File this return by February 28, 2026.

Do not use this form to replace a monthly/quarterly return.

Taxpayer's Business Name		Business Account Number (FEIN or TR Number)	
Street Address	City	State	ZIP Code

PART 1: SALES AND USE TAX

	A. Sales	B. Use: Sales & Rentals
1. Total gross Michigan sales for tax year being reported	1.	
2. Rentals of tangible property and accommodations	2.	
3. Telecommunications services	3.	
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.	
j. Delivery and installation exemption	5j.	
k. Other exemptions and/or deductions (see instructions)	5k.	
l. Tax included in gross sales	5l.	
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.	

