

2026 Sales, Use and Withholding Taxes Amended Annual Return

Taxpayer's Business Name	Business Account Number (FEIN or TR Number)
Tax type being amended <input type="checkbox"/> Sales Tax <input type="checkbox"/> Use Tax on Sales and Rentals <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Use Tax on Purchases	Reason Code for Amending Return (See Instr.)
If Reason Code is "Other," provide explanation	

PART 1: SALES AND USE TAX SECTION

		CORRECTED	CORRECTED
		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.	XXXXXXXXXX
3.	Telecommunications services	3.	XXXXXXXXXX
4.	Add lines 1, 2 and 3	4.	
5. ALLOWABLE DEDUCTIONS		A. Sales Tax	B. Use Tax
5a.	a. Resale, sublease or subrent	5a.	
5b.	b. Industrial processing exemption	5b.	
5c.	c. Agricultural production exemption	5c.	
5d.	d. Interstate commerce	5d.	
5e.	e. Separately itemized nontaxable service charges	5e.	
5f.	f. Bad debts	5f.	
5g.	g. Food for human/home consumption	5g.	
5h.	h. Government exemption	5h.	
5i.	i. Michigan motor fuel tax	5i.	XXXXXXXXXX
5j.	j. Delivery and installation exemption	5j.	
5k.	k. Other exemptions and/or deductions (see instructions)	5k.	
5l.	l. Tax included in gross sales	5l.	XXXXXXXXXX
5m.	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.	

