

# 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.	
<b>5. ALLOWABLE DEDUCTIONS</b>		<b>A. Sales Tax</b>	<b>B. Use Tax</b>
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.	

