

Instructions for **2026 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule (Form 5083)**

NOTE: Taxpayers claiming credit for prepaid sales tax on gasoline and/or diesel must have a monthly filing frequency because gasoline and diesel rates are adjusted monthly.

This schedule must be filed electronically in conjunction with a **2026 Sales, Use and Withholding Taxes Monthly/Quarterly Return** (Form 5080) or **2026 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return** (Form 5092). Form 5083 is only available for submission electronically using [Michigan Treasury Online](https://mto.treasury.michigan.gov) (MTO) at mto.treasury.michigan.gov or by using approved tax preparation software.

GENERAL INFORMATION

This supplemental report is used by the wholesaler to claim credit for prepayments made on retail sales and/or to allow credit for sales of fuel on which prepayments were made and which were delivered to out-of-state locations.

Wholesalers: Do not use this form if you are a wholesaler who makes no retail sales, makes no deliveries to out-of-state locations or does not blend fuel.

Effective April 1, 2013, Michigan's prepaid sales tax under MCL 205.56a is expanded to include a broader range of fuel subject to prepay requirements such as diesel. The definitions of gasoline and diesel were further amended by Public Act 264 of 2015. MCL 205.56a(11) defines what constitutes gasoline and diesel. These definitions are not the same as those found in the Motor Fuel Tax Act, MCL 207.1001 *et seq.*

Line-by-Line Instructions

Lines not listed are explained on the form.

NOTE: When completing this form on MTO, some lines will be automatically populated based on the information provided.

Line 1a: Enter total gallons of gasoline included in prior month's inventory.

Line 1b: Enter total tax prepaid on gallons reported on line 1a.

Line 1c: Enter total gallons of diesel included in prior month's ending inventory.

Line 1d: Enter total tax prepaid on gallons reported on line 1c.

Line 4a: Enter total gallons of gasoline included in month's ending inventory.

Line 4b: Enter total tax prepaid on gallons reported on line 4a.

Line 4c: Enter total gallons of diesel included in month's ending inventory.

Line 4d: Enter total tax prepaid on gallons reported on line 4c.

Line 9: Add this amount to any allowable discount on the monthly/quarterly return.

NOTE: Lines 10A through 10E are required fields. Document all fuel purchases for which tax was prepaid to the state or to supplier during the return period.

Line 10A: Enter name of the supplier the fuel was purchased from.

Line 10B: Enter the supplier's business account number (FEIN or TR number).

Line 10C: When completing this form on MTO, use the menu options to select fuel purchases that were made at retail or wholesale.

Line 10D: Enter total gallons of gasoline purchased in current month.

Line 10E: Enter total gallons of diesel purchased in current month.

Line 12: When completing this form on MTO, the applicable gasoline rate for the tax period is automatically provided on the form. The gasoline rates in Michigan update on a monthly basis. For more information on gasoline rates, go to www.michigan.gov/treasury, select Reports and Legal, and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

NOTE: Lines 15A through 15D are required fields.

Line 15A: Enter name of the customer or the retailer purchasing fuel.

Line 15B: Enter the customer's or retailer's business account number (FEIN or TR number).

Line 15C: Enter total gallons of gasoline purchased by the customer or retailer.

Line 15D: Enter total gallons of diesel purchased by the customer or retailer.

Line 17: When completing this form on MTO, the applicable diesel rate for the tax period is automatically provided on the form. The diesel rates in Michigan update on a monthly basis. For more information on diesel rates, go to www.michigan.gov/treasury, select Reports and Legal, and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

Tax Assistance

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