FINAL DRAFT *4/11/19*

Issued under authority of Public Act 167 of 1933, as amended.

2020 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule

This schedule must be filed electronically in conjunction with a *2020 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080 or amended Form 5092).

Taxpayer's Business Name

Business Account Number (FEIN or TR Number)   Date Payment Invoiced From (MM-DD-YYYY)   Date Payment Invoiced To (MM-DD-YYYY)

TOTAL PAYMENTS LESS ADJUSTMENTS

1. Prior month ending fuel inventory on which tax was prepaid.

    a. Gasoline gallons .... 1a.

    b. Sales tax prepaid on gallons reported on line 1a. .... 1b.

    c. Diesel gallons. .... 1c.

    d. Sales tax prepaid on gallons reported on line 1c.. 1d.

    e. Total amount of prepaid sales tax. Add lines 1b and 1d .... 1e.

2. Purchases on which sales tax was prepaid to the state or to a fuel supplier or wholesaler during the return period being reported. Terminal operators must record prepaid sales tax on Form 173. Complete lines 10-14 first.

    a. Sales tax prepaid on gasoline. Carry amount from line 13.. 2a.

    b. Sales tax prepaid on diesel. Carry amount from line 14.. 2b.

    c. Total amount of prepaid sales tax attributable to purchases made this period. Add lines 2a and 2b .... 2c.

3. Total prepaid sales tax in beginning inventory plus purchases. Add lines 1e and 2c .... 3.

4. Current month ending fuel inventory on which sales tax was prepaid.

    a. Gasoline gallons. .... 4a.

    b. Sales tax prepaid on gallons reported on line 4a. .... 4b.

    c. Diesel gallons. .... 4c.

    d. Sales tax prepaid on gallons reported on line 4c.. 4d.

    e. Total amount of prepaid sales tax. Add lines 4b and 4d .... 4e.

5. Adjusted prepayments of sales tax on purchases. Subtract line 4e from line 3 .... 5.

6. Prepaid sales tax recovered on sales to Michigan wholesalers and/or retailers. Complete lines 15-19 first.

    a. Prepaid sales tax recovered for gasoline. Carry amount from line 18...................................... 6a.

    b. Prepaid sales tax recovered for diesel. Carry amount from line 19.. 6b.

    c. Total amount of prepaid sales tax recovered. Add lines 6a and 6b .... 6c.

7. Prepaid sales tax recoverable on sales tax return. Subtract line 6c from line 5. Enter result here and carry to Form 5080 or Form 5092, line 3a .... 7.

8. Sales tax eligible for discount (if applicable - see instructions). Multiply line 7 by two-thirds (0.6667)........... 8.

9. Sales tax discount. Multiply line 8 by 0.75% (0.0075). Carry amount to Form 5080 or Form 5092, line 5a... 9.

Taxpayer's Business Name	Business Account Number

10. PURCHASED FOR RESALE

A: Supplier Name	B: Supplier FEIN	C: R = Purchased for Retail/Wholesale, or O = Purchased for Out-of-State Sale	D: Gasoline gallons purchased for the tax period	E: Diesel gallons purchased for the tax period

11. Total columns D and E... 11.

12. Applicable prepaid tax rate... 12.

13. Multiply line 11D by line 12D and carry to line 2a on page 1 of this form............. 13. XXXXX

14. Multiply line 11E by line 12E and carry to line 2b on page 1 of this form .... 14.

15. SOLD TO MICHIGAN WHOLESALER OR TO MICHIGAN RETAILER

A: Customer Name	B: Customer FEIN	C: Gasoline gallons sold to customer for the tax period	D: Diesel gallons sold to customer for the tax period

16. Total columns C and D .... 16.

17. Applicable prepaid tax rate... 17.

18. Multiply line 16C by line 17C and carry to line 6a on page 1 of this form............. 18. XXXXX

19. Multiply line 16D by line 17D and carry to line 6b on page 1 of this form... 19.