

**DRAFT** 4/11/20

This form cannot be used as an amended return; see the 2021 Sales, Use and Withholding Taxes Amended Annual Return (Form 5082).

# 2021 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, 2022.**

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 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	
a. Resale, sublease or subrent.....	5a.				
b. Industrial processing exemption .....	5b.				
c. Agricultural production exemption .....	5c.				
d. Interstate commerce.....	5d.				
e. Nontaxable services billed separately .....	5e.				
f. Bad debts .....	5f.				
g. Food for human/home consumption.....	5g.				
h. Government exemption .....	5h.				
i. Michigan motor fuel tax .....	5i.			XXXXXXXXXX	
j. Direct payment deduction.....	5j.				
k. Other exemptions and/or deductions (see instructions) .....	5k.				
l. Tax included in gross sales.....	5l.			XXXXXXXXXX	
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.				

Taxpayer's Business Name		Business Account Number	
		<b>A. Sales Tax</b>	<b>B. Use Tax</b>
11. Total tax due. Subtract line 10 from line 9 .....		11.	
12. Tax payments and credits in current year (after discounts).....		12.	

**PART 2: USE TAX ON ITEMS PURCHASED FOR BUSINESS OR PERSONAL USE**

13. Purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use....		13.	
14. Total use tax on purchases due. Multiply Line 13 by 6% (0.06) .....		14.	
15. Use tax paid on purchases and withdrawals in current year .....		15.	

**PART 3: WITHHOLDING TAX**

16. Gross Michigan payroll, pension and other taxable compensation .....		16.	
17. Total number of W-2 and 1099 forms .....		17.	
18. Total Michigan income tax withheld per W-2 and 1099 forms .....		18.	
19. Total Michigan income tax withholding paid during current tax year .....		19.	

**PART 4: SUMMARY**

20. Total sales, use and withholding tax due. Add lines 11A, 11B, 14 and 18 .....		20.	
21. Total sales, use and withholding tax paid. Add lines 12A, 12B, 15 and 19.....		21.	
22. If line 21 is greater than line 20, enter the difference here. If not, skip to line 25 .....		22.	
23. Amount of line 22 to be credited forward to a future period.....		23.	
24. <b>REFUND.</b> Subtract line 23 from line 22.....		24.	
25. If line 21 is less than 20, enter balance due .....		25.	
26. Penalty for late filing or late payment (see instructions).....		26.	
27. Interest for late payment (see instructions) .....		27.	
28. <b>TOTAL PAYMENT DUE.</b> Add lines 25, 26 and 27 .....		28.	

**PART 5: SIGNATURE (All information below is required.)**

<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
<input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.		Preparer's Signature	
Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)		Preparer's Business Address	
Print Taxpayer or Official Representative's Name	Date		
Title	Telephone Number	Preparer's Identification Number	Preparer's Telephone Number

File and pay this return for free on Michigan Treasury Online at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov).  
Alternatively, make check payable to "State of Michigan." Write the account number, "SUW Annual" and tax year on the check.  
**Send the return and payment due to:** Michigan Department of Treasury, P.O. Box 30401, Lansing, MI 48909-7901