

2021 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule

This schedule must be filed electronically in conjunction with a 2021 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.	<input type="text"/>	<input type="text"/>
b. Sales tax prepaid on gallons reported on line 1a..... 1b.	<input type="text"/>	<input type="text"/>
c. Diesel gallons..... 1c.	<input type="text"/>	<input type="text"/>
d. Sales tax prepaid on gallons reported on line 1c..... 1d.	<input type="text"/>	<input type="text"/>
e. Total amount of prepaid sales tax. Add lines 1b and 1d..... 1e.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
b. Sales tax prepaid on diesel. Carry amount from line 14..... 2b.	<input type="text"/>	<input type="text"/>
c. Total amount of prepaid sales tax attributable to purchases made this period. Add lines 2a and 2b..... 2c.	<input type="text"/>	<input type="text"/>
3. Total prepaid sales tax in beginning inventory plus purchases. Add lines 1e and 2c..... 3.	<input type="text"/>	<input type="text"/>
4. Current month ending fuel inventory on which sales tax was prepaid.		
a. Gasoline gallons..... 4a.	<input type="text"/>	<input type="text"/>
b. Sales tax prepaid on gallons reported on line 4a..... 4b.	<input type="text"/>	<input type="text"/>
c. Diesel gallons..... 4c.	<input type="text"/>	<input type="text"/>
d. Sales tax prepaid on gallons reported on line 4c..... 4d.	<input type="text"/>	<input type="text"/>
e. Total amount of prepaid sales tax. Add lines 4b and 4d..... 4e.	<input type="text"/>	<input type="text"/>
5. Adjusted prepayments of sales tax on purchases. Subtract line 4e from line 3..... 5.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
b. Prepaid sales tax recovered for diesel. Carry amount from line 19..... 6b.	<input type="text"/>	<input type="text"/>
c. Total amount of prepaid sales tax recovered. Add lines 6a and 6b..... 6c.	<input type="text"/>	<input type="text"/>
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.	<input type="text"/>	<input type="text"/>
8. Sales tax eligible for discount (if applicable - see instructions). Multiply line 7 by two-thirds (0.6667)..... 8.	<input type="text"/>	<input type="text"/>
9. Sales tax discount. Multiply line 8 by 0.75% (0.0075). Carry amount to Form 5080 or Form 5092, line 5a... 9.	<input type="text"/>	<input type="text"/>

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