

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. | | |
| 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. | |

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|--------------------------|-------------------------|
| 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 |
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| 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 |
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| 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. | | |