

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

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

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

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

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

	7.		
	8.		
	9.		

Taxpayer's Business Name	Business Account Number
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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.	