

## Instructions for **2022 Sales, Use and Withholding Taxes Monthly/Quarterly Return (Form 5080)**

Form 5080 is available for submission electronically using Michigan Treasury Online (MTO) at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov) or by using approved tax preparation software.

**NOTE: The address field on this form is required to be completed** but will not be used to replace an existing valid address for the purpose of correspondence or refunds. Update address and other registration information using MTO at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov) or mail a *Notice of Change or Discontinuance* (Form 163).

**IMPORTANT:** This is a return for sales tax, use tax and/or withholding tax. If the taxpayer inserts a zero on or leaves blank any line reporting sales tax, use tax or withholding tax, the taxpayer is certifying that no tax is owed for that tax type. **Only enter figures for taxes the business is registered and/or liable for.** If it is determined that tax is owed the taxpayer will be liable for the deficiency as well as penalty and interest. **Complete the Sales, Use and Withholding Taxes Monthly/Quarterly and Amended Monthly/Quarterly Worksheet (Form 5095, hereafter referred to as Worksheet 5095) prior to completing this form.**

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### PART 1: SALES AND USE TAX

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**Line 1a:** Enter the amount from Worksheet 5095, line 4A.

**Line 1b:** Enter the amount from Worksheet 5095, line 4B.

**Line 2a: Total Sales Tax.** Negative figures are not allowed. Enter gross sales minus allowable deductions, times 6%, which is the amount from line 7A on Worksheet 5095.

**Line 2b: Total Use Tax.** Negative figures not allowed. Enter total receipts from sales, rentals, and services, minus allowable deductions, times 6%, which is the amount from line 7B on Worksheet 5095.

**Line 5: Total Discount Allowed for Timely Filing and Payment.** Discounts apply only to 2/3 (0.6667) of the sales and/or use tax collected at the 6 percent tax rate. See below to calculate the discount:

#### Monthly Filer

- If the tax is less than \$9, calculate the discount by multiplying the tax by 2/3 (.6667).
- If tax is \$9 to \$1,200 and paid by the 12th, or \$9 to \$1,800 and paid by the 20th, then enter \$6.
- If the tax is more than \$1,200 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$1,800 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

#### Quarterly Filer

- If the tax is less than \$27, calculate the discount by multiplying the tax by 2/3 (.6667).
- If tax is \$27 to \$3,600 and paid by the 12th, or \$27 to \$5,400 and paid by the 20th, then enter \$18.
- If the tax is more than \$3,600 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$5,400 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

#### Accelerated Filer

- If the tax is paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). No maximum discount applies.

#### Credit Schedules

- E-file only credit schedules (Form 5083, 5085 and/or 5086) include specific discount calculations. See respective schedule form instructions for more information. If filing a credit schedule with a monthly/quarterly return, calculate the allowable discount on sales tax separate from the sales tax discount calculated on the credit schedule. Sum both sales tax discount amounts and enter on line 5 of this form.

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

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**Line 7:** Carry amount from line 9 of the Worksheet 5095. To determine use tax due from purchases and withdrawals, multiply the applicable tax base by 6%.

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### PART 3: WITHHOLDING TAX

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**Line 8:** Enter the total Michigan income tax withheld for the tax period.

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### PART 4: TOTAL TAX/PAYMENT DUE

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**Line 9:** If amount is negative, this is the amount available for future tax periods (skip lines 10-14).

**Line 10:** Enter any payments submitted for this period prior to filing the return or any overpayment from prior periods. Liability minus prior/over payments for this period must be greater than or equal to zero. When claiming a prior/over payment, enter only the amount needed to pay the total liability for this return. In the event an overpayment still exists, declare it on the next return reporting a tax liability.

**Line 14: Total Payment Due.** Add lines 11, 12 and 13. Make check payable to the “**State of Michigan.**” Write the **account number**, “**SUW Monthly/Quarterly**” and the **return period** on the check. Do not pay if the amount due is less than \$1.

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## **HOW TO COMPUTE PENALTY AND INTEREST**

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If the return is filed late with tax due, include penalty and interest with the payment. Penalty is 5% of the tax due and increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1 percent.

Refer to [www.michigan.gov/taxes](http://www.michigan.gov/taxes) for current interest rate information or help in calculating late payment penalties.

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## **Tax Assistance**

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For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.