

2023 Sales, Use and Withholding Taxes Amended Annual Return

Taxpayer's Business Name				Business Account Number (FEIN or TR Number)			
Tax type being amended				Reason Code for Amending Return (See Instr.)			
<input type="checkbox"/> Sales Tax <input type="checkbox"/> Use Tax on Sales and Rentals <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Use Tax on Purchases							
If Reason Code is "Other," provide explanation							

PART 1: SALES AND USE TAX SECTION

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

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 Purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use.... 13.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. Overpayment, if any, received on the original return or previous amended return..... 20.

21. Total sales, use and withholding tax due plus overpayment received.
Add lines 11A, 11B, 14, 18 and 20 21.

22. Amount paid with original return plus additional tax paid after original return was filed
(excluding penalty and interest)..... 22.

23. Total sales, use and withholding tax paid. Add lines 12A, 12B, 15, 19 and 22..... 23.

24. If line 23 is greater than line 21, enter total of overpayment amount. If line 23 is less than line 21,
skip to line 27..... 24.

25. Amount of line 24 to be credited forward to a future period..... 25.

26. **REFUND.** Subtract line 25 from line 24..... 26.

27. If line 23 is less than 21, enter balance due. 27.

28. Penalty for late filing or late payment (see instructions)..... 28.

29. Interest for late payment (see instructions) 29.

30. **TOTAL PAYMENT DUE.** Add lines 27, 28 and 29..... 30.

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

Table with 4 columns: Taxpayer Certification, Preparer Certification, Signature/Address, and Identification/Telephone. Includes fields for name, title, telephone number, and identification number.

File and pay this return for free on Michigan Treasury Online at 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