

NOTICE: Effective with the testing season for 2023 Michigan Sales, Use, and Withholding, Treasury requests a blank courtesy paper copy of this form as well as a full-field filled copy.

2023 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule

This schedule must be filed electronically in conjunction with a 2023 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 style="width:150px; height:20px;" type="text"/>	
b. Sales tax prepaid on gallons reported on line 1a.....	1b.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
c. Diesel gallons.....	1c.	<input style="width:150px; height:20px;" type="text"/>	
d. Sales tax prepaid on gallons reported on line 1c.....	1d.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
e. Total amount of prepaid sales tax. Add lines 1b and 1d.....	1e.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" 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 style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
b. Sales tax prepaid on diesel. Carry amount from line 14.....	2b.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
c. Total amount of prepaid sales tax attributable to purchases made this period. Add lines 2a and 2b.....	2c.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
3. Total prepaid sales tax in beginning inventory plus purchases. Add lines 1e and 2c.....	3.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
4. Current month ending fuel inventory on which sales tax was prepaid.			
a. Gasoline gallons.....	4a.	<input style="width:150px; height:20px;" type="text"/>	
b. Sales tax prepaid on gallons reported on line 4a.....	4b.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
c. Diesel gallons.....	4c.	<input style="width:150px; height:20px;" type="text"/>	
d. Sales tax prepaid on gallons reported on line 4c.....	4d.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
e. Total amount of prepaid sales tax. Add lines 4b and 4d.....	4e.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
5. Adjusted prepayments of sales tax on purchases. Subtract line 4e from line 3.....	5.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" 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 style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
b. Prepaid sales tax recovered for diesel. Carry amount from line 19.....	6b.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
c. Total amount of prepaid sales tax recovered. Add lines 6a and 6b.....	6c.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" 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 style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" type="text"/>
8. Sales tax eligible for discount (if applicable - see instructions). Multiply line 7 by two-thirds (0.6667).....	8.	<input style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" 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 style="width:150px; height:20px;" type="text"/>	<input style="width:30px; height:20px;" 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.

14. Multiply line 11E by line 12E and carry to line 2b on page 1 of this form..... 14.

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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.

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

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