

This is a miscellaneous form. You do not need to submit it to Treasury for testing. It's provided to you to include in your software.

**2023 Sales, Use and Withholding Taxes Monthly/Quarterly
and Amended Monthly/Quarterly Worksheet**

Business Account Number (FEIN or TR Number) _____ Return Period (MM-YYYY) _____

PART 1: SALES AND USE TAX

- 1. Gross sales for tax period being reported. Carry amount from line 1A to line 4A..... 1.
- 2. Rentals of tangible property and accommodations 2.
- 3. Telecommunications services..... 3.
- 4. **Total gross sales, rentals, accommodations and telecommunications services:** Carry amount from line 4A to line 1a on Form 5080 or Form 5092. Add lines 1B-3B and enter total on line 4B of this worksheet. Carry this amount to line 1b on Form 5080 or Form 5092..... 4.

A. Sales		B. Use: Sales & Rentals	
XXXXXXXXXX			
XXXXXXXXXX			

5. ALLOWABLE DEDUCTIONS

- a. Resale, sublease or subrent..... 5a.
 - b. Industrial processing exemption..... 5b.
 - c. Agricultural production exemption..... 5c.
 - d. Interstate commerce..... 5d.
 - e. **Separately itemized nontaxable service charges**..... 5e.
 - f. Bad debts 5f.
 - g. Food for human/home consumption..... 5g.
 - h. Government exemption..... 5h.
 - i. Michigan motor fuel tax..... 5i.
 - j. Direct payment deduction..... 5j.
 - k. Other exemptions and/or deductions (see instructions)..... 5k.
 - l. Tax included in gross sales..... 5l.
 - 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) and carry amount to lines 2a and 2b on Form 5080 or Form 5092..... 7.

A. Sales Tax		B. Use Tax	
		XXXXXXXXXX	
		XXXXXXXXXX	

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

- 8. Purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use.... 8.
- 9. **Use tax on purchases due:** Multiply line 8 by 6% (0.06) and carry to line 7 of Form 5080 or Form 5092 9.

IMPORTANT: Record the account number and return period at the top of the form. DO NOT FILE. Retain this worksheet in the business records. This worksheet may be subject to audit.