

Monthly or Quarterly Sales and Use Tax Worksheet

Account Number	Return Period
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		A. Use Tax on Sales and Rentals	B. Sales Tax
SALES AND USE TAX			
1.	Gross sales, include sales by out-of-state vendors subject to use tax	1.	
2.	Rentals of tangible property and/or accommodations	2.	
3.	Communication services	3.	
4.	Add lines 1, 2, and 3	4.	
ALLOWABLE DEDUCTIONS			
5a.	Resale	5a.	
b.	Industrial processing or agricultural producing	b.	
c.	Interstate commerce	c.	
d.	Exempt services	d.	
e.	Sales on which tax was paid to Secretary of State	e.	
f.	Food for human/home consumption	f.	
g.	Bad debts	g.	
h.	Michigan motor fuel or diesel fuel tax	h.	
i.	Other. Identify:	i.	
j.	Tax included in gross sales (line 1)	j.	
k.	Total allowable deductions. Add lines 5a - 5j	k.	
6.	Taxable balance. Subtract line 5k from line 4	6.	
7.	Tax rate	7.	x .06
8.	Tax due by rate. Multiply line 6 by line 7	8.	x .06
9.	Tax collected in excess of line 8	9.	
10.	Add lines 8 and 9	10.	
11.	Total discount allowed (see charts in instructions)	11.	
12.	Total tax due. Subtract line 11 from line 10	12.	
13.	Add line 12 columns A and B	13.	
Use Tax - Purchases Only			
14.	Enter your purchases taxable at the 6% rate	14a.	x .06 = 14b.
Withholding Tax			
15.	Gross Michigan payroll and other taxable compensation for the period	15.	
16.	Michigan income tax withheld	16.	
Summary			
17.	Payment due. Add lines 13, 14b and 16	17.	
18.	If filing late, enter penalty and interest (see instructions)	18.	
19.	Single Business Tax estimate (see instructions)	19.	
20.	TOTAL TAX FOR PERIOD. Add lines 17, 18 and 19	20.	
21.	Enter any credit on your account for previous overpayments	21.	
22.	TOTAL PAYMENT DUE. Subtract line 21 from line 20	22.	
	Enter here and on the return		

IMPORTANT: This worksheet is your file copy and may be subject to audit. **DO NOT SEND.** Record your account number and your return period in the upper left-hand corner. Keep this for your records. Monthly/quarterly tax due should be remitted with a *Combined Return for Michigan Taxes* (Form 160).

To check your Sales, Use and Withholding transactions and ask questions about your account on-line, visit the Treasury Web site at www.michigan.gov/treasury. Click on the Business Self Service button and follow the instructions.