

2024 Sales, Use and Withholding Taxes Annual Return

Issued under authority of Public Acts 167 of 1933, 94 of 1937, and 261 of 1967, all as amended.

This form cannot be used as an amended return; see the 2024 Sales, Use and Withholding Taxes Amended Annual Return (Form 5082).

File this return by February 28, 2025.

Do not use this form to replace a monthly/quarterly return.

Taxpayer's Business Name		Business Account Number (FEIN or TR Number)	
Street Address	City	State	ZIP Code

PART 1: SALES AND USE TAX

		A. Sales	B. Use: Sales & Rentals
1.	Total gross sales for tax year being reported.....	1.	
2.	Rentals of tangible property and accommodations	2.	
3.	Telecommunications services.....	3.	
4.	Add lines 1, 2 and 3.....	4.	
5. ALLOWABLE DEDUCTIONS			
		A. Sales Tax	B. Use Tax
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.	Delivery and installation exemption.....	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).....	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.	

State Of Michigan Annual Sales Tax Return

J Rink



State Of Michigan Annual Sales Tax Return:

Official State of Michigan Department of Treasury Michigan Tax Guide ,1997 **Galperin v. Department of Revenue**, 327 MICH 556 (1950) ,1950 39 **Finkelstein v. Department of Revenue**, 312 MICH 186 (1945) ,1945 21

General Motors Corporation v Department of Treasury, 466 Mich 231 (2002) ,2002 116984 *Michigan Challenge* ,1963 **Federal-state-local fiscal relations** ,1986 U.S. Master State Tax Practice and Procedure Guide CCH State Tax Law Editors,2007 *United States Gypsum Company v. Department of Revenue*, 363 MICH 548 (1961) ,1961 1 *C.F. Smith Co. v. Fitzgerald*, 270 MICH 659 (1935) ,1935 30 Statistical Reference Index ,1980 **U.S.**

Master Sales and Use Tax Guide (2008) CCH Tax Law Editors,2008-05 CCH s U S Master Sales and Use Tax Guide is a quick answer resource for professionals who work with multiple state tax jurisdictions This CCH Master Guide serves as a handy desktop reference containing succinct explanations and quick glance charts detailing common sales and use tax issues for all states and the District of Columbia It provides easy to read multistate overviews of sales taxes and describes for each state the basis state and local tax rates principal payment and return due dates and countless other key facts and figures

Michigan Manufacturer and Financial Record ,1920 *Congressional Record* United States. Congress,1984 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in 1873 Debates for sessions prior to 1873 are recorded in The Debates and Proceedings in the Congress of the United States 1789 1824 the Register of Debates in Congress 1824 1837 and the Congressional Globe 1833 1873 *Musselman v. Governor (On Rehearing)*, 450 MICH 574 (1996) ,1996 97322 97915 **Michigan Manufacturer & Financial Record** ,1914 **Tax Management Multistate Tax Portfolios** ,1994 *Feiler v. Midway Sales, Inc.*, 363 MICH 105 (1961) ,1961 95 **Survey of Current Business** ,1945

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