

2025 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Issued under authority of Public Acts 167 of 1933, 94 of 1937, and 281 of 1967, all as amended.

Table with 3 main sections: Taxpayer's Business Name, Business Account Number, Return Period, Street Address, City, State, ZIP Code.

PART 1: SALES AND USE TAX

Table with columns for A. Sales, A. Sales Tax, B. Use: Sales and Rentals, B. Use Tax. Rows 1-6 for sales and use tax calculations.

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

Row 7: Use tax on purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use.

PART 3: WITHHOLDING TAX

Row 8: Total amount of Michigan income tax withheld

PART 4: TOTAL TAX/PAYMENT DUE

Table with 2 columns for calculations. Rows 9-14: Total tax due, prior payments, penalty, interest, and total payment due.

Taxpayer Certification. I declare under penalty of perjury that this return is true and complete to the best of my knowledge.

Signature and Date fields, Print Taxpayer or Official Representative's Name, Title, and Phone Number.

This return is due on the 20th of the month following the return period. 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 Monthly/Quarterly" and return period on the check. Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30324, Lansing, MI 48909-7824