

Instructions for **2020 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule (Form 5083)**

NOTE: Taxpayers claiming credit for prepaid sales tax on gasoline and/or diesel must have a monthly filing frequency because gasoline and diesel rates are adjusted monthly.

This schedule must be filed electronically in conjunction with a **2020 Sales, Use and Withholding Taxes Monthly/Quarterly Return** (Form 5080) or **2020 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return** (Form 5092). Form 5083 is only available for submission electronically using [Michigan Treasury Online](https://mto.treasury.michigan.gov) (MTO) at mto.treasury.michigan.gov or by using [approved tax preparation software](#).

GENERAL INFORMATION

This supplemental report is used by the wholesaler to claim credit for prepayments made on retail sales and/or to allow credit for sales of fuel on which prepayments were made and which were delivered to out-of-state locations.

Wholesalers: Do not use this form if no retail sales or deliveries are made to out-of-state locations.

Effective April 1, 2013, Michigan's prepaid sales tax under MCL 205.56a is expanded to include a broader range of fuel subject to prepay requirements such as diesel. The definitions of gasoline and diesel were further amended by Public Act 264 of 2015. MCL [205.56a\(11\)](#) defines what constitutes gasoline and diesel. These definitions are not the same as those found in the Motor Fuel Tax Act, MCL 207.1001 *et seq.*

Line-by-Line Instructions

Lines not listed are explained on the form.

NOTE: When completing this form on MTO, some lines will be automatically populated based on the information provided earlier in the form.

Line 1a: Enter total gallons of gasoline included in prior month's inventory.

Line 1b: Enter total tax prepaid on gallons reported on line 1a.

Line 1c: Enter total gallons of diesel included in prior month's ending inventory.

Line 1d: Enter total tax prepaid on gallons reported on line 1c.

Line 4a: Enter total gallons of gasoline included in month's ending inventory.

Line 4b: Enter total tax prepaid on gallons reported on line 4a.

Line 4c: Enter total gallons of diesel included in month's ending inventory.

Line 4d: Enter total tax prepaid on gallons reported on line 4c.

Line 9: Add this amount to any allowable discount on the monthly/quarterly return.

NOTE: Lines 10A through 10E are required fields. Document all fuel purchases for which tax was prepaid to the state or to supplier during the return period.

Line 10A: Enter name of the supplier the fuel was purchased from.

Line 10B: Enter the supplier's business account number (FEIN or TR number).

Line 10C: When completing this form on MTO, use the menu options to select fuel purchases that were made at retail or wholesale.

Line 10D: Enter total gallons of gasoline purchased in current month.

Line 10E: Enter total gallons of diesel purchased in current month.

Line 12: When completing this form on MTO, the applicable gasoline rate for the tax period may be automatically provided on the form. The gasoline rates in Michigan update on a monthly basis. For more information on gasoline rates, go to www.michigan.gov/treasury, select Reports and Legal Resources, and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

NOTE: Lines 15A through 15D are required fields.

Line 15A: Enter name of the customer or the retailer purchasing fuel.

Line 15B: Enter the customer's or retailer's business account number (FEIN or TR number).

Line 15C: Enter total gallons of gasoline purchased by the customer or retailer.

Line 15D: Enter total gallons of diesel purchased by the customer or retailer.

Line 17: When completing this form on MTO, the applicable diesel rate for the tax period may be automatically provided on the form. The diesel rates in Michigan update on a monthly basis. For more information on diesel rates, go to www.michigan.gov/treasury, select Reports and Legal Resources, and click on Revenue Administrative Bulletins to review bulletins related to Sales, Use and Withholding Taxes.

Tax Assistance

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.