

2020 Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule

This schedule must be filed electronically in conjunction with a 2020 Sales, Use and Withholding Taxes Monthly/Quarterly Return (Form 5080 or amended Form 5092).

Taxpayer's Business Name		
Business Account Number (FEIN or TR Number)	Date Payment Invoiced From (MM-DD-YYYY)	Date Payment Invoiced To (MM-DD-YYYY)

TOTAL PAYMENTS LESS ADJUSTMENTS

<p>1. Prior month ending fuel inventory on which tax was prepaid.</p> <p style="margin-left: 20px;">a. Gasoline gallons 1a. <input style="width: 150px; height: 25px;" type="text"/></p> <p style="margin-left: 20px;">b. Sales tax prepaid on gallons reported on line 1a. 1b. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">c. Diesel gallons 1c. <input style="width: 150px; height: 25px;" type="text"/></p> <p style="margin-left: 20px;">d. Sales tax prepaid on gallons reported on line 1c. 1d. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">e. Total amount of prepaid sales tax. Add lines 1b and 1d 1e. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>2. Purchases on which sales tax was prepaid to the state or to a fuel supplier or wholesaler during the return period being reported. Terminal operators must record prepaid sales tax on Form 173. Complete lines 10-14 first.</p> <p style="margin-left: 20px;">a. Sales tax prepaid on gasoline. Carry amount from line 13. 2a. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">b. Sales tax prepaid on diesel. Carry amount from line 14. 2b. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">c. Total amount of prepaid sales tax attributable to purchases made this period. Add lines 2a and 2b 2c. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>3. Total prepaid sales tax in beginning inventory plus purchases. Add lines 1e and 2c 3. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>4. Current month ending fuel inventory on which sales tax was prepaid.</p> <p style="margin-left: 20px;">a. Gasoline gallons 4a. <input style="width: 150px; height: 25px;" type="text"/></p> <p style="margin-left: 20px;">b. Sales tax prepaid on gallons reported on line 4a. 4b. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">c. Diesel gallons 4c. <input style="width: 150px; height: 25px;" type="text"/></p> <p style="margin-left: 20px;">d. Sales tax prepaid on gallons reported on line 4c. 4d. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">e. Total amount of prepaid sales tax. Add lines 4b and 4d 4e. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>5. Adjusted prepayments of sales tax on purchases. Subtract line 4e from line 3 5. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>6. Prepaid sales tax recovered on sales to Michigan wholesalers and/or retailers. Complete lines 15-19 first.</p> <p style="margin-left: 20px;">a. Prepaid sales tax recovered for gasoline. Carry amount from line 18. 6a. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">b. Prepaid sales tax recovered for diesel. Carry amount from line 19. 6b. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p style="margin-left: 20px;">c. Total amount of prepaid sales tax recovered. Add lines 6a and 6b 6c. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>7. Prepaid sales tax recoverable on sales tax return. Subtract line 6c from line 5. Enter result here and carry to Form 5080 or Form 5092, line 3a 7. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>8. Sales tax eligible for discount (if applicable - see instructions). Multiply line 7 by two-thirds (0.6667) 8. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p> <p>9. Sales tax discount. Multiply line 8 by 0.75% (0.0075). Carry amount to Form 5080 or Form 5092, line 5a... 9. <table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 80%; height: 25px;"></td><td style="width: 20%; height: 25px;"></td></tr></table></p>																																		

Taxpayer's Business Name	Business Account Number
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10. PURCHASED FOR RESALE

A: Supplier Name	B: Supplier FEIN	C: R = Purchased for Retail/Wholesale, or O = Purchased for Out-of-State Sale	D: Gasoline gallons purchased for the tax period	E: Diesel gallons purchased for the tax period
11. Total columns D and E.....			11.	
12. Applicable prepaid tax rate.....			12.	
13. Multiply line 11D by line 12D and carry to line 2a on page 1 of this form.....			13.	XXXXXXXXXX
14. Multiply line 11E by line 12E and carry to line 2b on page 1 of this form.....			14.	

15. SOLD TO MICHIGAN WHOLESALER OR TO MICHIGAN RETAILER

A: Customer Name	B: Customer FEIN	C: Gasoline gallons sold to customer for the tax period	D: Diesel gallons sold to customer for the tax period
16. Total columns C and D.....		16.	
17. Applicable prepaid tax rate.....		17.	
18. Multiply line 16C by line 17C and carry to line 6a on page 1 of this form.....		18.	XXXXXXXXXX
19. Multiply line 16D by line 17D and carry to line 6b on page 1 of this form.....		19.	

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.