

**2024 Sales, Use and Withholding Taxes Amended Annual Return**

|   |  |
|---|--|
| Taxpayer's Business Name  | Business Account Number (FEIN or TR Number)  |
| Tax type being amended<br><input type="checkbox"/> Sales Tax <input type="checkbox"/> Use Tax on Sales and Rentals <input type="checkbox"/> Withholding Tax <input type="checkbox"/> Use Tax on Purchases | Reason Code for Amending Return (See Instr.) |
| If Reason Code is "Other," provide explanation  |  |

**PART 1: SALES AND USE TAX SECTION**

|                                |   | CORRECTED           | CORRECTED               |
|--------------------------------|---|---------------------|-------------------------|
|                                |   | A. Sales            | B. Use: Sales & Rentals |
| 1.                             | Total gross sales for tax year being reported.....            | 1.                  |                         |
| 2.                             | Rentals of tangible property and accommodations .....         | 2.                  | XXXXXXXXXX              |
| 3.                             | Telecommunications services.....                              | 3.                  | XXXXXXXXXX              |
| 4.                             | Add lines 1, 2 and 3.....                                     | 4.                  |                         |
| <b>5. ALLOWABLE DEDUCTIONS</b> |   | <b>A. Sales Tax</b> | <b>B. Use Tax</b>       |
| 5a.                            | a. Resale, sublease or subrent.....                           | 5a.                 |                         |
| 5b.                            | b. Industrial processing exemption.....                       | 5b.                 |                         |
| 5c.                            | c. Agricultural production exemption.....                     | 5c.                 |                         |
| 5d.                            | d. Interstate commerce.....                                   | 5d.                 |                         |
| 5e.                            | e. Separately itemized nontaxable service charges .....       | 5e.                 |                         |
| 5f.                            | f. Bad debts .....  | 5f.                 |                         |
| 5g.                            | g. Food for human/home consumption.....                       | 5g.                 |                         |
| 5h.                            | h. Government exemption.....                                  | 5h.                 |                         |
| 5i.                            | i. Michigan motor fuel tax.....                               | 5i.                 | XXXXXXXXXX              |
| 5j.                            | j. <b>Delivery and installation exemption</b> .....           | 5j.                 |                         |
| 5k.                            | k. Other exemptions and/or deductions (see instructions)..... | 5k.                 |                         |
| 5l.                            | l. Tax included in gross sales.....                           | 5l.                 | XXXXXXXXXX              |
| 5m.                            | 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.                 |                         |

|                          |                         |
|--------------------------|-------------------------|
| Taxpayer's Business Name | Business Account Number |
|--------------------------|-------------------------|

11. Total tax due. Subtract line 10 from line 9 ..... 11.

12. Tax payments and credits in current year (after discounts)..... 12.

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

13. Purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use .... 13.

14. Total use tax on purchases due. Multiply Line 13 by 6% (0.06) ..... 14.

15. Use tax paid on purchases and withdrawals in current year..... 15.

**PART 3: WITHHOLDING TAX**

16. Gross Michigan payroll, pension and other taxable compensation ..... 16.

17. Total number of W-2 and 1099 forms ..... 17.

18. Total Michigan income tax withheld per W-2 and 1099 forms ..... 18.

19. Total Michigan income tax withholding paid during current tax year ..... 19.

**PART 4: SUMMARY**

20. Overpayment, if any, received on the original return or previous amended return..... 20.

21. Total sales, use and withholding tax due plus overpayment received.  
Add lines 11A, 11B, 14, 18 and 20 ..... 21.

22. Amount paid with original return plus additional tax paid after original return was filed  
(excluding penalty and interest)..... 22.

23. Total sales, use and withholding tax paid. Add lines 12A, 12B, 15, 19 and 22..... 23.

24. If line 23 is greater than line 21, enter total of overpayment amount. If line 23 is less than line 21,  
skip to line 27..... 24.

25. Amount of line 24 to be credited forward to a future period..... 25.

26. **REFUND.** Subtract line 25 from line 24..... 26.

27. If line 23 is less than 21, enter balance due. .... 27.

28. Penalty for late filing or late payment (see instructions)..... 28.

29. Interest for late payment (see instructions)..... 29.

30. **TOTAL PAYMENT DUE.** Add lines 27, 28 and 29..... 30.

**PART 5: SIGNATURE (All information below is required.)**

|   |                  |   |                             |
|---|------------------|---|-----------------------------|
| <b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge. |                  | <b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge. |                             |
| <input type="checkbox"/> By checking this box, I authorize Treasury to discuss my return with my preparer.  |                  | Preparer's Signature  |                             |
| Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)  |                  | Preparer's Business Name and Address  |                             |
| Print Taxpayer or Official Representative's Name  | Date             |   |                             |
| Title   | Telephone Number | Preparer's PTIN, FEIN or SSN  | Preparer's Telephone Number |

File and pay this return for free on Michigan Treasury Online at [mto.treasury.michigan.gov](https://mto.treasury.michigan.gov).  
 Alternatively, make check payable to "State of Michigan." Write the account number, "SUW Annual" and tax year on the check.  
**Send the return and payment due to:** Michigan Department of Treasury, P.O. Box 30401, Lansing, MI 48909-7901