

Instructions for 2021 Fuel Retailer Supplemental Schedule (Form 5085)

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 *2021 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080) or *2021 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return* (Form 5092). Form 5085 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

To claim credit for prepayment of sales tax to a supplier, complete this form. Wholesale fuel distributors - do not use this form. Use the *Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule* (Form 5083).

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. Refer to Public Act 509 of 2012 and Public Act 1 of 2013 for additional details including, but not limited to, the definitions for gasoline and diesel under MCL 205.56a (11).

IMPORTANT NOTICE

If an estimated sales tax prepayment credit was claimed on the December 1983 sales, use and withholding tax return, it must be repaid using *Fuel Advance Credit Repayment* (Form 5084). Repayment of the total amount is due no later than the date you stop selling gasoline.

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 the name of the supplier the fuel was purchased from.

Line 1B: Enter the supplier's business account number (FEIN or TR number).

Line 1C: Enter total gallons of gasoline purchased in current month.

Line 1D: Enter total gallons of diesel purchased in current month.

Line 4: Total amount of gasoline (in gallons) purchased which prepaid sales tax was paid to a supplier for the tax period.

NOTE: This amount will automatically carry from line 2 on page 1 to line 4.

Line 5: 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.

Line 7: Total amount of diesel (in gallons) purchased which prepaid sales tax was paid to a supplier for the tax period.

NOTE: This amount will automatically carry from line 3 on page 1 to line 7.

Line 8: 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.

Line 12: This amount will be added to any discount claimed on Form 5080 or Form 5092.

Tax Assistance

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