

Instructions for 2017 Sales, Use and Withholding Taxes Amended Monthly/Quarterly Return (Form 5092)

NOTE: You must use Form 165 to amend tax years prior to 2015.

Form 5092 is used to amend monthly/quarterly periods in the current year. Complete the return with the corrected figures. Check the box for each tax type you are amending and provide the amended reason code located in the instructions. If the reason code is "Other," write an explanation for the amendment. **Complete the Sales, Use and Withholding Taxes Monthly/Quarterly and Amended Monthly/Quarterly Worksheet (Form 5095, hereafter referred to as Worksheet 5095) prior to completing this form.**

IMPORTANT: This is a return for Sales Tax, Use Tax, and/or Withholding Tax. If the taxpayer inserts a zero on (or leaves blank) any line for reporting Sales Tax, Use Tax, or Withholding Tax, the taxpayer is certifying that no tax is owed for that tax type. Only enter figures for taxes that you are registered and/or liable for. If it is determined that tax is owed, the taxpayer will be liable for the deficiency as well as penalty and interest.

Reason code for amending return: Using the table below, select the two-digit code that best represents the reason for amending the return. Enter the code in the appropriate field in the taxpayer information at the top of page 1.

01	Increasing tax liability
02	Decreasing tax liability
03	Incorrect information/figures reported on original return
04	Original return was missing information/incomplete
05	Claiming previously unclaimed prepaid sales tax
06	Dispute an adjustment
07	Tax Exempt
08	Other

PART 1: SALES AND USE TAX

Line 1a: Enter the amount from Worksheet 5095, line 4A.

Line 1b: Enter the amount from Worksheet 5095, line 4B.

Line 2a: Total sales tax. Negative figures are not allowed. This is your gross sales minus your allowable deductions times 6%, which is the amount from line 7A on Worksheet 5095.

Line 2b: Total use tax. Negative figures not allowed. This is your gross sales minus your allowable deductions times 6%, which is the amount from line 7B on Worksheet 5095.

Line 5: Enter total allowable discounts. Discounts apply only to 2/3 (0.6667) of the sales and/or use tax collected at the 6 percent tax rate. See below to calculate your discount based on filing frequency:

Monthly Filer

- If the tax is less than \$9, calculate the discount by multiplying the tax by 2/3 (.6667).
- Enter \$6 if tax is \$9 to \$1,200 and paid by the 12th, or \$9 to \$1,800 and paid by the 20th .
- If the tax is more than \$1,200 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$1,800 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

Quarterly Filer

- If the tax is less than \$27, calculate the discount by multiplying the tax by 2/3 (.6667).
- Enter \$18 if tax is \$27 to \$3,600 and paid by the 12th, or \$27 to \$5,400 and paid by the 20th.
- If the tax is more than \$3,600 and paid by the 12th, calculate discount using this formula: (Tax x .6667 x .0075). The maximum discount is \$20,000 for the tax period.
- If the tax is more than \$5,400 and paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). The maximum discount is \$15,000 for the tax period.

Accelerated Filer

- If the tax is paid by the 20th, calculate discount using this formula: (Tax x .6667 x .005). No maximum discount applies.

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

Line 7: Carry amount from line 13 of Worksheet 5095. To determine your use tax due from purchases and withdrawals, use the inventory value of the item and multiply by 6%.

PART 3: WITHHOLDING TAX

Line 8: Enter the total Michigan income tax withheld for the tax period.

PART 4: TOTAL TAX/PAYMENT DUE

Line 9: If amount is negative, this is the amount available for future tax periods (skip lines 10-14).

Line 10: Enter payments for this period including any overpayments available from previous periods. If you are using an overpayment from a previous period only enter the amount needed to pay the total liability for this return. In the event an overpayment still exists declare it on the next return you file with a liability. (Liability minus overpayments/prior payment for this period must be greater than or equal to zero). When completing Form 5092, only report payments made for the taxes you are amending on line 10.

Line 14: Amount due with this return. Add lines 11, 12 and 13. Make check payable to the **“State of Michigan.”** Write your **account number, “SUW” and the tax year** on your check. Do not pay if the amount due is less than \$1.

How to Compute Penalty and Interest

If your return is filed with additional tax due, include penalty and interest with your payment. Penalty is 5% of the tax due and increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%. Interest is charged daily using the average prime rate, plus 1 percent.

Refer to www.michigan.gov/taxes for current interest rate information or help in calculating late payment fees.