Concessionaire's Sales Tax Return and Payment

Issued under P.A. 167 of 1933 and 122 of 1941 as amended. Filing is mandatory.

Seller's Name	Telephone Number	Social Security Number
Street Address	Sales Tax License No. (if applicable)	Federal Employer ID Number
City, State, ZIP Code	Temporary Liquor License No. (if applicable)	
Event	Location (City)	Date of Event

As a vendor operating in Michigan, you are responsible for collecting and paying Michigan sales, use and withholding taxes. You must remit sales tax on all sales of tangible personal property from an event at a Michigan location to an end user ("retail sales") at the rate of 6 percent. You must also remit use tax on all goods taken from inventory or purchased exempt from Michigan sales tax and used in your business unless you paid sales tax of at least 6 percent to another state. For example, prizes given for games of skill or chance.

You must also remit income tax withholding for wages paid to anyone working for you while you are in Michigan, regardless of that person's state of residence. For example, either hiring local people when you are in Michigan or bringing your own employees with you.

Complete each line below as instructed. If you have questions, please contact the Sales, Use and Withholding Tax Customer Contact Division at (517) 636-4730.

1. Gross Sales. Enter the total amount of sales of
   tangible personal property including cash and charge sales .... 1. _____
2. Enter your purchases for resale on which you paid tax of 6% to your supplier .... 2. _____
3. Subtract line 2 from line 1 .... 3. _____
4. If you include tax in gross sales (line 1), divide line 3 by 17.6667 .... 4. _____
5. Taxable Sales. Subtract line 4 from line 3 .... 5. _____
6. **Sales Tax Due.** Multiply line 5 by 6% (.06) .... 6. _____
7. **Use Tax Due.** Enter 6% (.06) of all purchases made for your own use
   or consumption on which you did not previously pay 6% sales tax .... 7. _____
8. Enter all wages paid to employees .... 8. _____
9. **Income Tax Withholding Due.** Enter total withholding due .... 9. _____
10. **Penalty and Interest Due.** Enter amounts due for late payment of tax .... 10. _____
11. **Pay this Amount.** Add lines 6, 7, 9 and 10 .... 11. _____

CERTIFICATION

I declare, under penalty of perjury, that the information in this return is true and complete.

Seller's Signature	Date

This return is due upon demand. If demand is not made, 3 business days after event. If this form and payment are not mailed to the Michigan Department of Treasury by the due date, an estimated tax assessment may be issued against you.

Make check payable to: STATE OF MICHIGAN.

Mail To: Michigan Department of Treasury
              Customer Contact - SUW
              P.O. Box 30781
              Lansing, MI 48909

Sales Tax Collection

Retailers are required to remit a 6% sales tax on their taxable retail sales to the State of Michigan. Effective January 1, 2006, a retailer must calculate the amount of sales tax to collect by using the following rounding formula.

To determine the amount of tax to remit, compute the tax to the third decimal place and round up to a whole cent when the third decimal place is greater than four, or down to a whole cent when the third decimal point is four or less.

How to Compute Withholding

To calculate tax amounts to withhold, employers may use a direct percentage computation (example shown below) or use the Michigan Income Tax Withholding Table. This table is found in Form 446, *Michigan Income Tax Withholding Guide.* Additional information regarding sales, use and withholding taxes, as well as Form 446 and the income tax withholding tables, is available by visiting the Michigan Treasury Web site www.michigan.gov/businesstaxes.

	2010
Payroll Period	Allowance per Exemption
Weekly	69.23

Withholding Formula

[Compensation - (allowance per exemption x number of exemptions)] x Calendar Year's Withholding Tax Rate.
Example: An employee with 3 exemptions earns $600/week in 2010 - the 2010 withholding tax rate is 4.35%.

The Direct Percentage Calculation is:
[$600 - ($69.23 x 3)] x 4.35% = Amount to withhold
[$600 - $207.69] x .0435 = $17.07

How to Compute Penalty and Interest

If a return is not filed or tax is not paid within three days of your event, you must include penalty and interest with your payment. Penalty is 5% of the tax due. Penalty 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.

You may refer to our Web site for current interest rate information, or help in calculating late payment fees.