This form cannot be used as an amended return; see the 2026 *Amended Monthly/Quarterly Return* (Form 5092).

2026 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Issued under authority of Public Acts 167 of 1933, 94 of 1937, and 281 of 1967, all as amended.

Taxpayer's Business Name	Business Account Number (FEIN or TR Number)	Return Period (MM-YYYY)	
Street Address	City	State	ZIP Code

PART 1: SALES AND USE TAX

		A. Sales		B. Use: Sales and Rentals
1.	Gross sales, rentals, accommodations and telecommunications services. Carry amount from line 4 on Worksheet 5095................	1a.	1b.	

		A. Sales Tax		B. Use Tax
2.	Total sales and/or use tax. Taxable amount multiplied by 6% (0.06). Carry amount from line 7 on Worksheet 5095	2a.	2b.	
3.	Total prepaid tax from Form 5086 (e-file only)..............................	3a. XXXXXX	3b. XXXXXX	
4.	Remaining amount of sales and/or use tax eligible for discount. Subtract line 3 from line 2...	4a.	4b.	
5.	Total discount allowed (see instructions)....................................	5a.	5b.	
6.	Total sales and/or use tax due. Subtract line 5 from line 4	6a.	6b.	

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

7. Use tax on purchases for which no tax was paid or inventory purchased or withdrawn for business or personal use (see instructions)... **7.**

PART 3: WITHHOLDING TAX

8. Total amount of Michigan income tax withheld .... **8.**

PART 4: TOTAL TAX/PAYMENT DUE

9. Amount of sales, use and withholding tax due. Add lines 6a, 6b, 7, and 8. If amount is negative, this is the amount available for future tax periods (skip lines 10-14)... **9.**

10. Total prior payment (including overpayments available from prior return periods or amounts previously paid for this return period) .... **10.**

11. Amount of tax due. Subtract line 10 from line 9. If line 10 is greater than line 9, this is the amount available for future tax periods (skip lines 12-14)... **11.**

12. Penalty for late filing or late payment (see instructions)... **12.**

13. Interest for late payment (see instructions) .... **13.**

14. **TOTAL PAYMENT DUE.** Add lines 11, 12 and 13 .... **14.**

Taxpayer Certification. *I declare under penalty of perjury that this return is true and complete to the best of my knowledge.*

Signature of Taxpayer or Official Representative (must be Owner, Officer, Member, Manager, or Partner)	Date
Print Taxpayer or Official Representative's Name	Title	Phone Number

This return is due on the 20th of the month following the return period.

File and pay this return for free on Michigan Treasury Online at **mto.treasury.michigan.gov**.

Alternatively, make check payable to **"State of Michigan."** Write the **account number, "SUW Monthly/Quarterly"** and **return period** on the check.

Send the return and payment due to: Michigan Department of Treasury, P.O. Box 30324, Lansing, MI 48909-7824

✚ 0000 2026 66 01 27 8

Instructions for *2026 Sales, Use and Withholding Taxes Monthly/Quarterly Return* (Form 5080)

Form 5080 is available for submission electronically using <u>Michigan Treasury Online</u> (MTO) at **mto.treasury.michigan.gov** or by using <u>approved tax preparation software</u>.

NOTE: The address field on this form is required to be completed but will not be used to replace an existing valid address for the purpose of correspondence or refunds. Update address and other registration information using MTO or mail a completed *Notice of Change or Discontinuance* (Form 163).

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 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 the business is 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. **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.**

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. Enter the amount from Worksheet 5095, line 7A. Gross sales minus allowable deductions, multiplied by 6%

Line 2b: Total Use Tax. Negative figures not allowed. Enter the amount from Worksheet 5095, line 7B. Total receipts from sales, rentals, and services, minus allowable deductions, multiplied by 6%.

Line 5: Total Discount Allowed for Timely Filing and Payment. 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 the discount:

Monthly Filer

- If the tax is less than $9, calculate the discount by multiplying the tax by 2/3 (.6667).
- If tax is $9 to $1,200 and paid by the 12th, or $9 to $1,800 and paid by the 20th, then enter $6.
- 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).
- If tax is $27 to $3,600 and paid by the 12th, or $27 to $5,400 and paid by the 20th, then enter $18.
- 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.

Credit Schedule

- E-file only credit schedule (Form 5086) includes specific discount calculations. See respective schedule form instructions for more information. If filing a credit schedule with a monthly/quarterly return, calculate the allowable discount on sales tax separate from the sales tax discount calculated on the credit schedule. Sum both sales tax discount amounts and enter on line 5 of this form.

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

Line 7: Enter the amount from Worksheet 5095, line 9. To determine use tax due from purchases and withdrawals, multiply the applicable tax base 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 any payments submitted for this period prior to filing the return or any overpayment from prior periods. Liability minus prior/over payments for this period must be greater than or equal to zero.

Line 14: Total Payment Due. Add lines 11, 12 and 13. Submit payments electronically on **MTO**, or make check payable to the **"State of Michigan"** and remit with your return. Write the **account number, "SUW Monthly/Quarterly"** and **the return period** on the check. Do not pay if the amount due is less than $1.

HOW TO COMPUTE PENALTY AND INTEREST

If the return is filed late with tax due, include penalty and interest with the 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.

Visit **www.michigan.gov/taxes** for current interest rate information or help in calculating late payment penalties.

Tax Assistance

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