

# 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	Temporary Liquor License No. (If applies)	Federal Employer ID Number
City, State, ZIP	Sales Tax License No. (if applies)	

Event	Location (City)	Date of Event
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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 Taxes at 517-373-3190.

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. **Sales Tax License Fee** (\$1.00, payable once each year) ..... 7. \_\_\_\_\_
  
8. **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 ..... 8. \_\_\_\_\_
  
9. Enter all wages paid to employees ..... 9. \_\_\_\_\_
10. **Income Tax Withholding Due.** Enter total withholding due ..... 10. \_\_\_\_\_
11. **Penalty and Interest Due.** Enter amounts due for late payment of tax ..... 11. \_\_\_\_\_
12. **Pay this Amount.** Add lines 6, 7, 8, 10 and 11..... 12. \_\_\_\_\_

Make check payable to: **STATE OF MICHIGAN.**  
**"This return is due upon demand. If demand is not made, 3 business days after event."**

**CERTIFICATION**

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

**Mail To:**

Seller's Signature	Date
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Michigan Department of Treasury  
Treasury Building  
Lansing, Michigan 48922

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.

Return the white copy with payment.  
Keep the yellow copy for your files.