

Purchasers Use Tax Return

Issued under Public Act 94 of 1937. Filing is mandatory.

The Michigan Use Tax Act, Sec. 3(1) (MCL 205.93), states in part that there is levied upon and there shall be collected from every person in this state a specific tax for the privilege of using, storing, or consuming tangible personal property in this state at a rate equal to 6% of the price of the property.

As stated in Sec. 2(f) (MCL 205.92), “purchase price” or “price” means the total amount of consideration paid by the consumer to the seller, including cash, credit, property, and services, for which tangible personal property or services are sold, leased, or rented, valued in money, whether received in money or otherwise, and applies to the measure subject to use tax. “Tangible personal property” is defined in Sec. 2(k) to mean “personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses and includes electricity, water, gas, steam, and prewritten computer software.”

Purchase price includes “delivery charges,” defined in Sec. 2b (e) (MCL 205.92b) to mean “charges by the seller for preparation and delivery to a location designated by the purchaser of tangible personal property. Delivery charges include, but are not limited to, transportation, shipping, handling, crating, and packing.”

Therefore, when you purchase items from out-of-state sellers through the Internet, catalogs, newspapers, television or magazines, you may owe use tax. Some out-of-state sellers collect the Michigan tax on sales; when they do, you should pay the tax directly to the seller and disregard this method of payment.

If the out-of-state seller doesn’t collect Michigan sales or use tax, you must pay Michigan 6% use tax due directly to the Michigan Department of Treasury on the purchase price as defined above.

Examples of tangible personal property subject to use tax are clothing, electronics, furniture, jewelry or books. Examples of tangible personal property not subject to tax are grocery food items, prescription drugs, vitamins, newspapers and periodicals. An itemized list of purchases is not required.

Please be advised that tangible personal property purchased while traveling abroad or from another state and brought into Michigan for storage, use or consumption is subject to 6% Michigan use tax. However, credit is given for any sales or use tax that had been legally due and paid in another state of the United States up to 6% at the time of acquisition of the property.

Michigan Department of Treasury also provides a use tax line on the Michigan Individual Income Tax Return to report and pay use tax. Report and pay the use tax using this form or the use tax line on the MI-1040, NOT BOTH.

To ensure proper credit please PRINT the following.

Your Name or Company Name		Social Security or Federal ID Number	
Street Address, City, State and Zip		Telephone Number () -	
Total Purchases (including delivery charges) \$ _____ X 6%		I declare under penalty of perjury that this return is true and complete to the best of my knowledge. MCL 205.108	
Total Tax Due	\$ _____	Signature	Date

This return is due the 20th day of the calendar month for the preceding calendar month. Make payment payable to “**State of Michigan**” and write “**Use Tax**” in the memo area of the check or money order.

Mail this return and payment to the Michigan Department of Treasury, P.O. Box 30781, Lansing, MI 48909

*Make a copy of this return and payment for your records.