THE UNIVERSITY OF MICHIGAN
WORKSHEET OF
MICHIGAN SALES & USE TAX LIABILITY

Reporting Unit _____   Period _____

| Description of Sales/Rentals _____ | Column A | Column B |
| (Products sold/rented e.g. Books, Clothing) | Sales | Rentals |

1.   Gross Sales $ _____   _____
     Rentals of Tangible Property   _____   _____
     Rentals of Accommodations   _____   _____
2.   TOTAL SALES/RENTALS $ _____   _____

DEDUCTIONS ALLOWABLE:
3.   Sales for Resale   _____   _____
4.   Sales/Rentals to Industrial Processors or Agricultural
     Producers   _____   _____
5.   Sales/Rentals in Interstate Commerce   _____   _____
6.   Sales/Rentals to Federal or State Governmental or Political
     Subdivisions   _____   _____
7.   Sales/Rentals to Schools, Hospitals, and other qualified
     Nonprofit Organizations   _____   _____
8.   Income from Nontaxable Labor or Nontaxable services (if
     included above in sales)   _____   _____
9.   Returned Goods   _____   _____
10. Other   _____   _____
11. TOTAL ALLOWABLE DEDUCTIONS $ _____   _____
12. SALES/RENTALS AFTER DEDUCTIONS $ _____   _____
13. TAXABLE SALES/RENTALS* $ _____   _____

ChartField Combination credited with tax collection:

Fund (5)	Organization (6)	SubClass (5)	Account (6)	Bus. Yr. (4)	Program (5)	Project / Grant

_____   _____   _____
Authorized Representative of the Reporting Unit   Date   Phone

*If Total Sales (line 2, column A exclude amounts recorded for sales tax, then record the Sales After Deductions amount (line 12,column A) on the Taxable Sales line (line 13, column A).

If Total Rentals (line 2, column B) exclude use tax, and use tax is disclosed separately to customers, or includes amounts recorded for use tax and use tax is not disclosed separately, then record the Rentals After Deductions amount (line 12, column B) on the Taxable Rentals line (line 13, column B).

If Total Sales include sales tax, divide Sales after Deductions by 106% and record that amount on the Taxable Sales line.

If Total Rentals includes use tax and use tax is disclosed separately to customers divide Total Rentals after Deductions by 106% and record the answer on the Taxable Rentals line.

Forward the signed report to Nirut Chareonsup, *Tax Department, 5050 Wolverine Tower 1287, phone 647-3826 or Fax to 647-5286*, on or before the 8th of the month following the month being reported.