

# Instructions for Completing Form 160, Combined Return for Michigan Taxes

**IMPORTANT:** This return **MUST** be completed online. After completing, you must use the **PRINT** button on the return to print the return for mailing. Do **NOT** print and complete by hand.

If you registered your business with the Michigan Department of Treasury, you were mailed pre-identified returns and vouchers containing specific information about your account. This monthly/quarterly Form 160, *Combined Return for Michigan Taxes*, is intended for registered businesses that have not yet received their return booklet or that have lost or misplaced their returns. To assist in timely and accurate postings, please continue to use the pre-identified returns mailed to you if available.

Choose to eliminate paper filing requirements by registering for electronic funds transfer (EFT). For information on EFT registration and filing, visit [www.michigan.gov/biztaxpayments](http://www.michigan.gov/biztaxpayments).

## Business Registration

If you are a new business, visit Treasury's Web site at [www.michigan.gov/treasurynewbusiness](http://www.michigan.gov/treasurynewbusiness). A complete business registration booklet is available to help you determine the taxes for which you must register. If you need assistance, contact the Registration Unit at 517-636-6925 or email your questions to [treasreg@michigan.gov](mailto:treasreg@michigan.gov). You will be mailed pre-identified returns and vouchers containing specific information about your account. If you lose your returns and vouchers, contact the Registration Unit to have new forms mailed to you. You may use the return below until you receive your pre-identified returns in the mail. Returns and vouchers pre-identified for the filing periods remitted using the Web form should be discarded from the return booklet you receive.

## Completing the Return

Complete only one form and write a single check for the total sales, use, and withholding and Corporate Income taxes due. You are required to file even if no tax is due (indicate zero tax due on your return). Find [instructions](#) and [worksheets](#) for completing Form 160 on Treasury's Web site.

**Monthly/Quarterly:** Check whether you are monthly or quarterly filer. You must make a selection before continuing.

**Account Number:** Enter your assigned 9-digit federal employer identification number (FEIN) or Michigan Treasury number. If you do not have an account number, see "Business Registration."

**Return Period:** Select the appropriate return period from the drop down lists.

**Due Date:** The return and payment are due on or before the 20th of the month following the tax period (month or quarter). If the 20th falls on a holiday or weekend, the due date is the first business day following the weekend or holiday.

**Tax Due:** Enter the tax due amount(s) in the space provided next to the appropriate tax(es) you are paying. Enter the total of all taxes due on the Total Payment line.

**Credits:** For a period in which you have a credit, enter zero on the Total Payment line of the return. Carry the credit forward on your [worksheets](#) for each period until you have an amount due. Do not enter a credit on this return (scanning equipment reads all entries as debits/money owed).

## Late or Insufficient Payments

Returns filed late or without payment of tax due are subject to both penalty and interest. Treasury's [Penalty and Interest Calculator](#) may be used to assist in computing any additional fees.

## When You Are Finished

After completing the return, print the form using the **PRINT** button on the return. Detach the return from the instructions by cutting along the dotted line below. Mail your return and payment to the address on the return. Make your check payable to "State of Michigan."



*Detach here and mail the return with your payment. Do not fold or staple the return.*

Michigan Dept. of Treasury  
160 (Rev. 7-12)

## Combined Return for Michigan Taxes

*File this return even if no tax is due.  
Use form 163 for address changes.*

Account Number	Office Use <b>95</b>
Return Period	
Due Date	
Taxpayer's Business Name	
Taxpayer's Signature	Phone Number

Sales Tax **01**

Sales Tax  
Discount **02**

Use Tax  
(Sales/Rentals) **03**

Use Tax  
Discount **04**

Use Tax  
(Purchases) **05**

Michigan  
Withholding **06**

CIT  
Estimates **07**

Voucher  
Payment **98**

Penalty &  
Interest **99**

**97 RESERVED**

**97 RESERVED**

**97 RESERVED**

**Do not subtotal lines on this return.**

**Total Payment**

Mail to: Michigan Dept. of Treasury, Dept. 77003, Detroit, MI 48277-0003  
Make checks payable to: **"State of Michigan"** and include  
your account number on your check.