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Announcing 2015 changes to Sales, Use and Withholding Taxes for Payroll Service Providers and Third Party Administrators

In January 2015, the Michigan Department of Treasury will begin to process current year Sales, Use, and Withholding (SUW) tax returns with a new processing system. As a result of this new processing system, there will be changes to the SUW forms and to the way taxpayers can file and make payments for tax year 2015 returns. For additional information on the 2015 SUW changes, visit www.michigan.gov/mtobusiness.

Changes for SUW Tax Year 2015

- **The filing of a return is required.** Historically, taxpayers paying by electronic funds transfer (EFT) were not required to file a separate, corresponding return. Beginning January 2015, all taxpayers will be required to file an actual return regardless of how they pay and regardless of whether tax is due.
- **There are three filing options:**
 1. Bulk E-file: Using Treasury approved commercial or proprietary software.
 2. Single E-file: Using Michigan Treasury Online (MTO).
 3. Paper file (for eligible forms only): Downloading forms from Treasury's Web site and mailing a completed copy.

What Does This Mean for Payroll Service Providers (PSPs) and Third Party Administrators (TPAs)?

PSPs and TPAs submitting bulk payment and return files on behalf of their clients must use Treasury approved commercial or proprietary software. Bulk files must be transmitted through the SUW Direct Gateway. Visit www.MIfastfile.org for additional information on developing, testing, and obtaining Treasury approval for commercial or proprietary software necessary for bulk filing.

SUW Taxpayer Notification

All registered SUW taxpayers were sent a letter titled *New Online Registration and Sales Use and Withholding Tax Services*. The letter explained how to create an online profile in order to use new MTO e-services. MTO allows taxpayers to electronically register for taxes, update addresses, add or delete tax types, file and pay SUW taxes in one transaction, and add a payroll service provider as applicable. Due to the range of e-services provided, all SUW taxpayers are encouraged to sign up for MTO regardless of whether they utilize a PSP or TPA.

Filing Returns and Payments through MTO

SUW taxpayers will have the ability to delegate MTO filing and payment authority to their authorized PSP or TPA; however, MTO does **not** accommodate bulk filing. In order to bulk file returns and payments, Treasury anticipates PSPs and TPAs will use approved commercial or proprietary software. If a PSP or TPA is interested in using MTO on behalf of a client, visit **www.michigan.gov/mtobusiness** for more information on delegated authority.