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Tax Year 2015 Changes for 4% Sales Tax Filers

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

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 the new Michigan Treasury Online (MTO) 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. For additional MTO information, visit www.michigan.gov/mtobusiness.

Specific Information for SUW Taxpayers Filing with 4% Sales Tax Rate in 2015

- **2015 SUW tax returns using a 4% sales tax rate must be e-filed using MTO.** The paper filing of returns that include a 4% sales tax rate will not be allowed in tax year 2015 and beyond. These returns must be electronically filed through MTO only. The MTO e-file requirement will ensure complete information and accurate discount calculations.
- **Changes to SUW tax forms.** The monthly and quarterly return form will be a full page and will request additional information. Additionally, separate amended forms have been created for monthly, quarterly and annual returns.

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- **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.
- **The Department of Treasury will no longer mail out forms.** Beginning January 15, 2015, tax year 2015 4% sales tax forms will be available for free electronic filing through MTO.