

Essential Services Assessment

SOM - Local Government



Michigan Treasury Online (MTO) Detailed Instructions

Michigan Treasury Online (MTO) is an electronic portal providing self-service options to Michigan business taxpayers. MTO delivers value for the tax and revenue organization through process automation, avoiding manual processes, and increasing data quality. Current Essential Services Assessment (ESA) tax year data and registration will not be available until the end of April. To qualify to pay ESA in lieu of local personal property taxes for eligible personal property, an eligible claimant must receive the Eligible Manufacturing Personal Property (EMPP) exemption from the local unit in which the personal property parcel is located. The EMPP exemption may be claimed annually by submitting the Combined Document, Form 5278, with the assessor of the local unit in which the property is located, not later than February 20th. Please see [ESA Topics: How to Claim the Exemption](#) for further details regarding filing deadlines.

What's New for 2020

The Essential Services Assessment (ESA) is due in full on August 15. If payment is not made by August 15, the Department of Treasury charges a late payment penalty at a rate of 3% per month, up to a maximum of 27%, of the total amount due and unpaid. In calculating the penalty, a partial month is considered a whole month and will not be prorated based on the day that the late payment was received. If payment of liability and any late payment penalty assessed are not submitted in full by April 15 of the year following the assessment year, the Department of Treasury is required to order the rescission of the claimant's Eligible Manufacturing Personal Property (EMPP) exemption.

Key Dates for 2020

- **February 20, 2020:** Deadline to file Form 5278 with the assessor of the local unit in which the personal property is located.
- **May 1, 2020:** Electronic 2020 ESA Statements available to taxpayers via MTO.
- **August 15, 2020:** Final day to submit a certified Statement and pay ESA in full without late payment penalty.
- **September 15, 2020:** Deadline to amend a previously certified 2020 ESA Statement.
- **April 15, 2021:** Last day to certify and make full electronic payment of 2020 ESA liability and late payment penalty.
- **After April 15, 2021:** A Notice of Intent to Rescind will be mailed to any taxpayer who has failed to submit a certified Statement and pay ESA in full.
- **June 1, 2021:** Deadline for Department of Treasury to issue orders to rescind the EMPP exemption for 2020 tax year.
- **December 31, 2021:** Deadline to file an appeal to the Michigan Tax Tribunal.

To access MTO, use URL: <https://mto.treasury.michigan.gov>

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Access and Log In Information


[HELP CENTER](#) | [CONTACT US](#)

Michigan Treasury Online

Welcome to Michigan Treasury Online (MTO)! MTO is the Michigan Department of Treasury's web portal to many business taxes. Treasury is committed to protecting sensitive taxpayer information while providing accessible and exceptional web services. File, pay and manage your tax accounts online - anytime, anywhere. **Flexible. Free. Secure.**

Log In (Existing MTO User)

* Required

* Username [Forgot Username?](#)

* Password [Forgot Password?](#)

* [End User Agreement](#)

LOG IN

Powered By MILogin

Create My User Profile (New To MTO)

Sign up to file, pay and manage your business tax account online.

CREATE MY USER PROFILE

Help Center


Visit the [Help Center](#) for MTO tutorials, FAQs, MTO services, compatibility requirements and more!

- **Existing MTO users:**
 1. To access MTO, use URL: <https://mto.treasury.michigan.gov>
 2. Enter your **Username (1)**
 3. Enter your **Password (2)**
 4. Select **LOG IN (3)**
- **New MTO users:**
 1. To Access MTO, use URL: <https://mto.treasury.michigan.gov>
 2. Select the **CREATE USER PROFILE (4)** button
 3. Enter required Profile Information and agree to the **terms & conditions**
 4. Select the **Next** button
 5. Select and enter your **Username and Password**
 - Passwords must follow these rules:
 - Minimum 8 characters, no more than 30 characters
 - Passwords must contain both letters and numbers
 - Passwords must be mixed case (both uppercase and lowercase letters)
 6. Select **Confirm**

Resetting Passwords

The ESA unit does not have the ability to assist with resetting passwords. However, users are able to reset their own passwords by following these directions:

* Username [Forgot Username?](#)

* Password [Forgot Password?](#) 

Forgot Password

Provide your username to proceed.

1 Enter Username 2 Select Options 3 Verify 4 New Password 5 Confirmation

Enter Username

* Required

* Username


* Verification Question: What is forty six thousand and fifty eight as a number?

NEXT
BACK

1. Select the [Forgot Password?](#)
2. Enter your **Username**
3. Enter the answer from a verification question
Note: Verification Questions will be different for each user
4. Select the **Next** button
5. Select the **Email** radio button to receive a Personal Identification Number (PIN) necessary to reset your password
6. Select the **NEXT** button
7. Access the email to retrieve the PIN necessary to reset the password
8. Enter the PIN into MTO
Note: The PIN expires 5 minutes after it is delivered to the email address
9. Select the **NEXT** button
10. Enter your new **Password** (password requirements may be found on [Page 2 of this document](#))

Forgot Username

A registered MTO user may follow the instructions below to receive a reminder of his or her account username.

* Username [Forgot Username?](#) 

* Password [Forgot Password?](#)

Forgot Username

Provide your email address to proceed.

1 Enter Email Address
 2 Confirmation

Enter Email Address

* Required

* Email Address

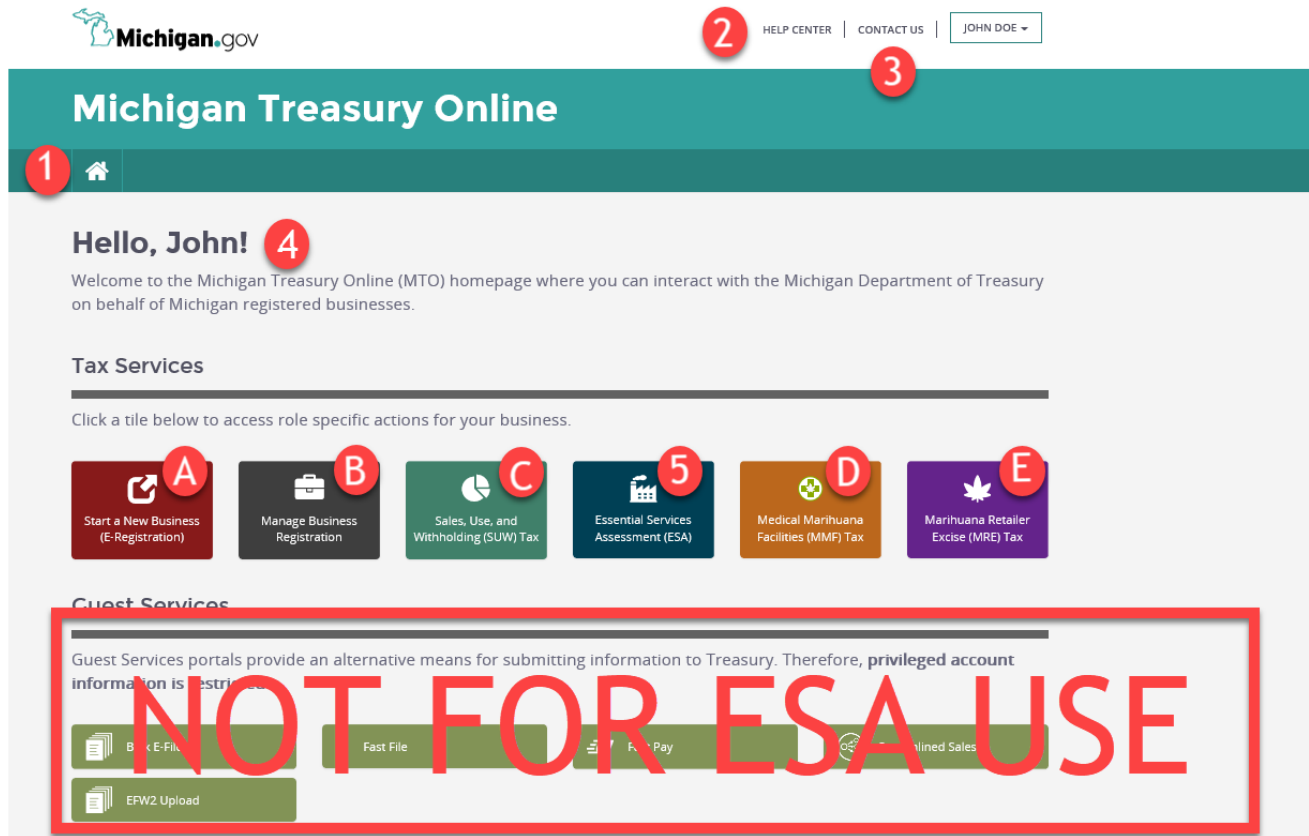
* Verification Question: Which word from list "carload, exact, assail, portfolio" contains the letter "p"?

SUBMIT

 CANCEL ✕

1. Select [Forgot Username?](#)
2. Enter the registered user's Email Address
Note: The user must enter the email address that was registered with the account
3. Enter the answer to the Verification Question
Note: Verification questions will be different for each user
4. Select the **SUBMIT** button
5. The username will be sent to the email address listed in the user profile

Navigation of MTO Home Page



Upon successful log-in, the user's home page appears	Item	Description
1	(House Image)	Returns user back to Home page
2	HELP CENTER	Receive help regarding ESA & SUW taxes and navigating MTO
3	CONTACT US	Obtain ESA contact information
4	USER NAME	Name of the individual logged into MTO
5	Essential Services Assessment (ESA)	Allows user to view ESA Dashboard

#	Item	Description
A	Start a New Business (E-Registration)	Directs user to eRegistration site
B	Manage Business Registration	Allows user to update and access privileged account information for registered businesses
C	Sales, Use, and Withholding (SUW) Tax	Allows user to view SUW Dashboard
D	Medical Marihuana Facilities (MMF) Tax	Allows user to view MMF Dashboard
E	Marihuana Retailer Excise (MRE) Tax	Allows user to view MRE Dashboard

For more information regarding these functions, please review the MTO webpage at michigan.gov/mtobusiness or contact SUW and Registration at 517-636-6925.

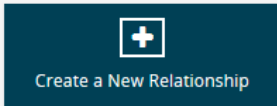
Create a New Business Relationship

ESA Dashboard

Select a business below in order to view that business's [ESA](#) return summary, certify or amend the ESA statement, or pay ESA liability. In order to connect to a business not already listed, select the Create A New Business Relationship "plus" icon. Detailed instructions on how to navigate MTO, as well as additional information regarding the Eligible Manufacturing Personal Property [EMPP](#) exemption, ESA tax, and payment methods are available on the [ESA Website](#) [↗](#).

Your Businesses

Q

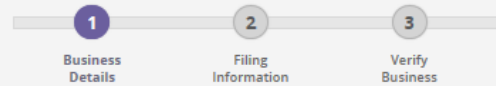


You have not authenticated to any businesses. Click [here](#) to Create a New Business Relationship.

- Select the **Create a New Relationship** business card on the ESA Dashboard

Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Basic Business Details

* Required

* FEIN or Treasury Number (TR)

[I don't have an FEIN](#) [↗](#)

NEXT

- Enter the **FEIN** of the business
- Select the **NEXT** button

Verify Business Relationship

Fill in all of the information below to verify a business relationship.

1 Business Details
2 Filing Information
3 Verify Business
4 Enter Access Code

Security Questions

Answer all of the following questions.

* Required

* Tax year for which information is being entered (e.g. If 2016 is selected, all information below must come from the Combined Document (Form 5278) filed in 2016).

Select Tax Year

* The Personal Property Parcel Number from the Combined Document (Form 5278).

* The Acquisition Cost reported for any year from the above Parcel's Combined Document (Form 5278). Do not use Acquisition Cost if entered on Part 2 of Form 5278 (zero will not be accepted).

\$

* Year Placed in Service for which the Acquisition Cost was reported. If citing a year with Construction in Progress, use the format, "CIP".

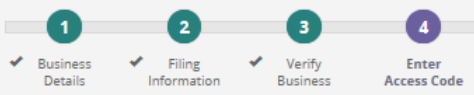
YYYY or CIP

VERIFY
BACK
CANCEL ✕

- In order to gain access to a business, the user will be asked four security questions. The answers to the security questions are based on information provided in Part 3 (page 4) of the selected Combined Document (Form 5278). You must answer all four of the questions in order to access your ESA account.
 - From the dropdown, select the year of the Form 5278 you wish to use for the other three questions
 - The Personal Property Parcel Number from the Form 5278 must be entered exactly as it appears on the upper right-hand corner of Page 1 of the Form
 - The Acquisition Cost reported for any EMPP eligible year (2009 and Prior, 2013-CIP) in Part 3 Section B of Form 5278
 - The year for which the Acquisition Cost from Question #3 was reported (Enter “CIP” if the reported Acquisition Cost is for Construction in Progress)
- Once the security questions have been answered, select **VERIFY**
- Once this process is complete, the user will have the selected business added to their profile with access to ESA.
 - Users will see the new business listed on a business card on their ESA home page.
- Upon adding the first business account to their profile, users will receive an email for an access code, which they will enter into the Access Code field.

Verify Access Code

Enter your one-time security access code below to proceed.



1 Business Details 2 Filing Information 3 Verify Business 4 Enter Access Code

Emailed One-Time Access Code

* Required

A Michigan Treasury Online (MTO) security access code has been sent to esatesting2015@gmail.com. A one-time access code is required for users with no business cards on their home page – this includes users who have never created a business relationship and users who have deleted all existing business relationships. If the email address referenced above is incorrect, [click here to edit your profile](#). If you change your email or navigate away from this page, you will have to create this business relationship again.

* Access Code

[Request Another Code](#)

If a user does not receive the access code email from Department of Treasury, it may be necessary to check the user’s Spam folder or request another code in the Verify Access Code Page.

Note: A user is allowed three attempts to answer the security questions before being temporarily locked out of the system for 60 minutes. ESA staff will not be able to unlock the system during these 60 minutes. If you are unsure why your answers have not been accepted, please contact ESA staff.

Business Card

A Business Card is created after a user establishes a business relationship. Each business will display its FEIN (**Account Number**).

The user can add a business (**A**), remove a business (**B**), or select a business (**C**) to file and pay ESA. If a user removes a business, they may regain access by answering the security questions for the business again.

By clicking on the business card, a user is directed to that business’s Business Information page, which includes the **Current Year ESA Filing**, as well as available **ESA Actions**.

ESA Dashboard

Select a business below in order to view that business's ESA return summary, certify or amend the ESA statement, or pay ESA liability. In order to connect to a business not already listed, select the Create A New Business Relationship "plus" icon. Detailed instructions on how to navigate MTO, as well as additional information regarding the Eligible Manufacturing Personal Property EMPP exemption, ESA tax, and payment methods are available on the [ESA Website](#).

Your Businesses Q Search

+
 Create a New Relationship

ESA MANUFACTURING

Account Number **020010062**

Access Rights: **ESA**

Navigating the Business Information Page

On this page, the user can view the current ESA return status and any previous return information.

STELLA

The State Essential Services Assessment Act (P.A. 92 of 2014, as amended) requires eligible EMPP claimants to electronically certify an Essential Services Assessment (ESA) statement and electronically pay ESA liability in full by August 15th. Failure to make full payment by August 15th will result in a late payment penalty of 3% of outstanding ESA liability due per month up to 27%. Failure to make full payment of ESA liability and late payment penalty by April 15th of the year following the assessment year will result in rescission of the EMPP exemption by the Department.

Current Year ESA Filing

Liability amounts will only show below once an ESA statement has been certified.

Tax Year - 2020

Total Processed ESA Liability \$12,457.00	Late Penalty \$0.00	Payment(s) Processed \$15,170.00	Balance Due \$0.00
Payment Due Date 08/15/2020	Last Saved Date	Last Submitted Date 10/15/2020	

ESA Actions

- Available Actions
 - Amend Certified Statement
 - Summary of Account
 - Make a Payment
 - Manage Payment Profile
 - Print Returns and Parcels
- Letters

Previous ESA Returns

Tax Year	Taxpayer Name	Last Submitted Date
2016	Jacks House of Pancakes	08/15/2016

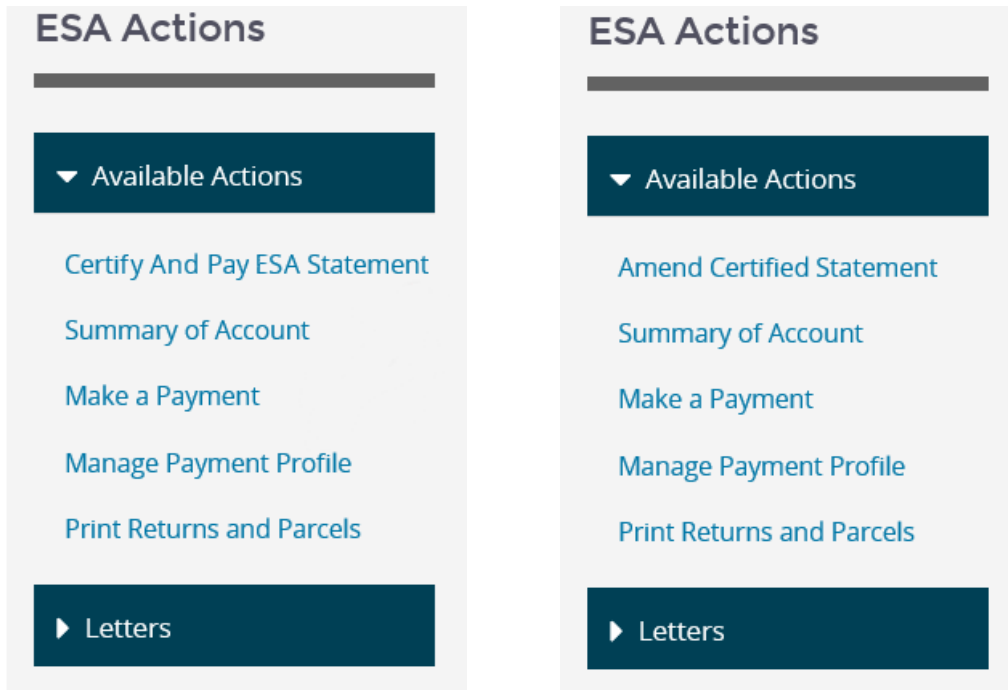
- **Current Year ESA Filing** includes all current year filing information
 - Selecting **CERTIFY** allows the user to certify their ESA return
 - Selecting **PAY** directs the user to the ESA payment page
 - **“Not yet certified”** indicates that the user has not yet certified their return. In order to view the liability for the return, the user must first certify their return by selecting **CERTIFY (A)**, or **“CERTIFY and Pay ESA Statement”** under **ESA Actions** and submitting a return.

VIEW/PRINT OPTIONS

Tax Year	Taxpayer Name	Last Submitted Date
2016	Jacks House of Pancakes	08/15/2016

- **Previous ESA Returns**
 - If a user has submitted an ESA return through MTO in a previous year, the user may view or print this previous year ESA return.
 - Selecting **VIEW/PRINT OPTIONS** directs the user to the Print Returns page, where they can enter the return year they wish to view/print.

The user can perform various functions listed on the **ESA Actions** menu located on the right of the screen. These functions are displayed based on the user’s access rights to the business.



- Certify and Pay ESA Statement/Amend Certified Statement
 - Select the “Certify and Pay ESA Statement” link to begin filing and paying the ESA current year tax return for this specific business.
 - See **Certify ESA Statement** topic on page 13.
- Summary of Account
 - MTO can produce an account summary for a user upon request. This letter is an account statement allowing users to view all account categories within a a single filing period.
 - **Note:** The Summary of Account will not include return information until the return is certified.
- Make a Payment
 - Users can make electronic payments using this link.
- Manage Payment Profile
 - This function routes the user to the main menu of the payment site. A user can add, edit, or delete an eCheck account. He or she may also view, edit, or delete any pending payments and view previous payment history.
- Print Returns and Parcels
 - The MTO user can view or print the parcels and returns after filling in the year of the return or parcel. The user is given the option to view as a pdf or export to a excel document.
- Letters
 - The MTO user can view Essential Services Assessment correspondence from the Michigan Department of Treasury.

Certify ESA Statement

Once a user clicks **Certify and Pay ESA Statement** under **Available Actions** or selects **Certify** in the current year summary box, they may begin to certify an ESA Statement.

The Taxpayer Information page displays the basic information of the taxpayer, providing an overall description of taxpayer details.

Tax Year - 2020 ESA

1 Taxpayer Information
2 Parcel Summary
3 Filing Summary
4 Confirmation

Subject to Processing
 The account data displayed has not been processed as a return by the Department. After certification and submission, please allow up to three business days for the return to be processed and your account information updated.

Taxpayer Information

* Required

<p><small>* Taxpayer Name</small></p> <input style="width: 95%;" type="text" value="STELLA"/>	<p>Assumed Name(s)</p> <input style="width: 95%;" type="text" value="STELLA"/>
<p><small>* Mailing Address Line 1</small></p> <input style="width: 95%;" type="text" value="9426 RIVERSIDE DR"/>	<p>Mailing Address Line 2</p> <input style="width: 95%;" type="text"/>
<p><small>* Country</small></p> <input style="width: 95%;" type="text" value="United States"/>	<p><small>* City</small></p> <input style="width: 95%;" type="text" value="GRAND LEDGE"/>
<p><small>* State</small></p> <input style="width: 95%;" type="text" value="Michigan"/>	<p><small>* Zip Code</small></p> <input style="width: 95%;" type="text" value="48857-___"/>

Contact for ESA Correspondence

<p><small>* Email Address</small></p> <input style="width: 95%;" type="text" value="Mwta.Misheela@gmail.com"/>	<p><small>* Telephone Number</small></p> <input style="width: 95%;" type="text" value="(517) 410-9290"/>
--	--

- On this page, a user can verify, edit, modify, or update the taxpayer information.
 - **Required fields**
 - Taxpayer’s Name
 - Mailing Address, Country, City, State, and Zip Code
 - Email address and telephone number for Contact for ESA Correspondence
- Click **NEXT** to continue

If the return has been filed and processed, a message will appear at the top of the screen with a blue info box, as below:

Processed
 The account data displayed reflects account information as calculated and processed by the Department.

If the statement has not been previously filed or a return has been filed but has not been processed by the Department, a message will appear at the top of the screen with a yellow warning box, as below:

Subject to Processing

The account data displayed reflects account information as calculated and processed by the Department. If any additional changes are made to the account, they are subject to further processing which may take up to three business days.

The **ESA Parcel Summary** page displays a complete list of parcels included on the taxpayer’s ESA statement. From here, users can edit and/or add a parcel.

Tax Year - 2020 ESA

1 Taxpayer Information
 2 Parcel Summary
 3 Filing Summary
 4 Confirmation

Subject to Processing

The account data displayed reflects account information as calculated and processed by the Department. If any additional changes are made to the account, they are subject to further processing which may take up to three business days.

ESA Parcel Summary (2 Parcel(s))

The parcel(s) listed below will be included on a taxpayer’s certified ESA statement unless removed from the statement by the taxpayer or Department of Treasury. Taxpayers may click on the individual parcel number(s) below to view and edit parcel details or to remove the parcel(s) from their statement.

Data below is originally populated with information from the Combined Document (Form 5278).

+ ADD PARCEL
B

Show 10 ▼ entries
Search:

▲ County	Local Unit	Parcel Number	IFT	P.A. 328	RenZone %	MSF %	ESA Liability
CHIPPEWA	CITY OF SAULT STE. MARIE	A1 bam - sam A		Y			\$840
CLINTON	CITY OF SAINT JOHNS	B0122020		Y			\$840
DELTA	CITY OF ESCANABA	C0sou		Y			\$1,283
DICKINSON	CITY OF IRON MOUNTAIN	D2imrana				50%	\$120

Showing 1 to 25 of 25 entries
First Previous 1 Next Last

Total ESA Liability: **\$3,083**

NEXT
BACK
CANCEL ✕
C
D
SAVE PROGRESS

The user can click on the **Parcel Number (A)** to view the details of a particular parcel. A red warning icon ▲ next to the parcel number indicates that required information is missing. This missing information must be provided in order to move on to the next section.

To add a parcel, click **ADD PARCEL (B)**

Note: If the user chooses to add an additional parcel, this parcel *must* have been included on the original Form 5278 submitted to the local unit in February.

Click **NEXT (C)** to proceed to Filing Summary Page

Click **SAVE PROGRESS (D)** to save this return

Note: The user can return to this saved return at any time before September 15th. September 15th is the last day to amend all previously saved returns. All pending saved files will be void after this date, regardless of whether an ESA statement has been certified

Once the user adds or selects a specific parcel, the ESA Parcel Detail page is displayed.

ESA Parcel Details

Subject to Processing
 The account data displayed reflects account information as calculated and processed by the Department. If any additional changes are made to the account, they are subject to further processing which may take up to three business days.

A

Basic Parcel Information

* Required

<small>* County</small>	<small>* Local Unit Type</small>	<small>* Local Unit</small>
<input type="text" value="CLINTON"/>	<input type="text" value="CITY"/>	<input type="text" value="CITY OF OVID"/>

<small>* Parcel Number i</small>	<small>Parcel Correction i</small>	<small>Primary Occupant Name</small>
<input type="text" value="MATT-0004-2"/>	<input type="text"/>	<input type="text" value="MATT'S MILL"/>

* Address Where Personal Property is Located

* Real Property Parcel Number(s) i

B

Record Information

<small>* Name of Person in Charge</small>	<small>Telephone Number</small>
<input type="text" value="GEORGE COSTANZA"/>	<input type="text" value="(517) 636-6264"/>

* Address Where Records are Retained

Zero acquisition cost reported on the Combined Document (Form 5278) as submitted to the Department and no changes made to the parcel on the ESA statement.

Personal property reported on this form includes leased personal property for which the election of lessee report is being filed. The taxpayer must have completed the Election of Lessee Report of Eligible Manufacturing Personal Property (Form 5467) and included it with Form 5278 when it was filed with the local tax collecting unit.

- Personal property reported on this form includes leased personal property for which the election of lessee report is being filed. The taxpayer must have completed the Election of Lessee Report of Eligible Manufacturing Personal Property (Form 5467) and included it with Form 5278 when it was filed with the local tax collecting unit.

Select exemption(s) applicable for this parcel:

- IFT (P.A. 198) Exemption
- P.A. 328 Exemption
- Michigan Strategic Fund (MSF) Resolution
- Renaissance Zone Reduction Exemption

C Report of Acquisition Cost

	CIP	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Prior
Acquisition Cost (\$)	800,000	200,000	0	0	0	0	0	0	0	0	0	0
CIP Acquisition Cost after Reduction	\$400,000											
P.A. 198 Acquisition Cost After Reduction		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Millage Rate	2.4	2.4	2.4	2.4	2.4	2.4	1.25	1.25	1.25	1.25	1.25	0.9
MSF Resolution Millage Rate												
Tax Before Ren Zone Reduction	\$960	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ren Zone Reduction %	0	0	0	0	0	0	0	0	0	0	0	0
Ren Zone Reduction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax After Ren Zone Reduction	\$960	\$480	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total ESA Liability for Parcel: \$1,440												

Parcel’s information may be edited on this page. The ESA Parcel Details page is broken into Basic Parcel Information (A), Record Information (B), and Report of Acquisition Cost (C) sections.

All fields marked with an asterisk (*) must be complete in order to select **UPDATE** and continue to the next parcel.

Note: The Department highly recommends that the user verify that Report of Acquisition Cost is consistent with previously submitted Form 5278, and that all values are correct.



If **UPDATE (A)** is selected, the updated/new parcel is saved, and the user is returned to the ESA Parcel Summary screen.

If **CANCEL (B)** is selected, the user’s changes are canceled, and they are returned to the ESA Parcel Summary screen.

If **REMOVE PARCEL (C)** is selected, a modal will appear asking for confirmation to remove the parcel. Upon confirmation, the parcel will be removed, and the user will be returned to the ESA Parcel Summary screen.

- The user is required to enter a reason code if the user decides to remove a parcel
 - The available Reason Codes are:
 - Not My Parcel
 - Affidavit Filed in Error
- Other (if this option is selected, a brief explanation is required). Some users may be prompted by the system to remove a parcel. This occurs when a parcel has zero acquisition cost reported in EMPP eligible years. The user should select one of the available Reason Codes to remove the parcel.

Note: Removing a parcel does not affect the ability of a user to claim the EMPP exemption in later years.

- The user is now able to return a parcel to the return by selecting **ADD PARCEL**, as shown below:

Removed Parcels

Parcels listed below have been removed from your ESA Statement/Return. Parcels removed from your ESA Statement/Return will be subject to rescission of the EMPP exemption if they are not returned to the ESA Statement/Return by April 15th of the year following the assessment year.

County	Local Unit	Parcel Number	ESA Liability	
CLINTON	CITY OF OVID	MATT-0004	\$0	ADD PARCEL

Note: After adding the parcel in this manner, any acquisition cost reported on this parcel must be added back to the parcel by selecting the parcel number and inputting the values in **Report of Acquisition Cost**.

The “Filing Summary” page provides a summary of the ESA filing, including business information, parcel summary, and financial summary.

1 Taxpayer information
2 Parcel Summary
3 Filing Summary
4 Confirmation

Tax Year - 2020 ESA

Subject to Processing
 The account data displayed has not been processed as a return by the Department. After certification and submission, please allow up to three business days for the return to be processed and your account information updated.

Filing Summary

Taxpayer Name STELLA	Assumed Names STELLA	Mailing Address 9426 RIVERSIDE DR GRAND LEDGE, MI 48857
Contact for ESA Correspondence		
Email Address MWTA.MISHEELA@GMAIL.COM	Telephone Number 5174109290	

[EDIT TAXPAYER INFORMATION](#)

Parcel Summary

The liability in this section includes the total tax for adjustments made to your current ESA filing. This total does not include payment(s) or penalty previously received by the Department.

County	Local Unit	Parcel Number	IEI	P.A. 328	RemZone %	MSE %	ESA Liability
CHIPPewa	CITY OF SAULT STE. MARIE	A1 bam - sam		Y			\$840
CLINTON	CITY OF SAINT JOHNS	B0122020		Y			\$840
DELTA	CITY OF ESCANABA	C0sou		Y			\$1,283
DICKINSON	CITY OF IRON MOUNTAIN	D2mrana			50%		\$120
Total ESA Liability:							\$ 3,083

[EDIT PARCEL SUMMARY](#)

Financial Summary

This section reflects totals based on information and payments previously submitted and processed by the Department.

Note
 The liability below does not include updates or payment(s) you may have made to your account today. Please allow up to 3 business days for the account to be processed and updated. If any changes were made to the statement, calculate the payment due by subtracting the Payment(s) Processed below from the Total ESA Liability at the bottom of the above Parcel Summary table.

Payment Due Date 08/15/2020	Total Processed ESA Liability \$2,029	Payment(s) Processed \$5,120	Balance Due \$0
--------------------------------	--	---------------------------------	--------------------

Paid Preparer

Is this return prepared by a paid preparer?

Yes
 No

Authorized Representative

Authorized Representative Name	Authorized Representative Title
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

Certification

1. I certify that I own, lease or otherwise occupy the real property on which the eligible manufacturing personal property is located, or I am the sole proprietor, partner, officer, managing member or the duly authorized agent of the owner, lessee or occupant.
2. I certify that the personal property for which an exemption is claimed pursuant to this Combined Document is Eligible Manufacturing Personal Property as defined by MCL 211.9m and the personal property for which an exemption is being claimed meets the more than 50% requirement of being predominantly used in industrial processing or direct integrated support and therefore qualifies or will qualify for exemption under MCL 211.9m or MCL 211.9n.
3. I certify my understanding that according to Public Act 92 of 2014, as amended, I am required to provide access to the books and records, for audit purposes, relating to the location and description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all personal property owned by, leased by, or in the possession of that person or a related entity if requested by the assessor of the township or city, county equalization Department, or Department of Treasury for the year in which the statement is filed and the immediately preceding 3 years.
4. I certify my understanding that to qualify for the EMPP exemption on this parcel, I must electronically certify an ESA statement and make electronic payment of any ESA liability by the statutory deadline of August 15, and that failure to pay ESA liability and applicable late payment penalty via ACH, EFT, or e-file by the statutory deadline of April 15, 2021, will result in rescission of this exemption. I understand that Public Act 92 of 2014 prohibits payment of ESA liability by check.
5. I hereby certify that all the information contained on this Statement is true and accurate to the best of my knowledge, information and belief.

[SUBMIT](#)
[BACK](#)
[CANCEL](#)

If applicable, details about the paid preparer and the authorized representative for the eligible claimant should be provided where indicated.

Paid Preparer

Is this return prepared by a paid preparer?

Yes
 No

Authorized Representative

Authorized Representative Name	Authorized Representative Title

The user should review all information, including certification terms, before clicking SUBMIT.

No

Authorized Representative

Authorized Representative Name	Authorized Representative Title

Certification

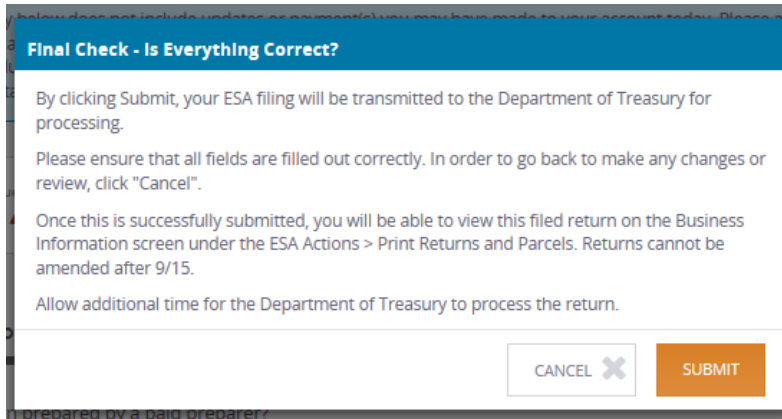
1. I certify that I own, lease or otherwise occupy the real property on which the eligible manufacturing personal property is located, or I am the sole proprietor, partner, officer, managing member or the duly authorized agent of the owner, lessee or occupant.
2. I certify that the personal property for which an exemption is claimed pursuant to this Combined Document is Eligible Manufacturing Personal Property as defined by MCL 211.9m and the personal property for which an exemption is being claimed meets the more than 50% requirement of being predominantly used in industrial processing or direct integrated support and therefore qualifies or will qualify for exemption under MCL 211.9m or MCL 211.9n.
3. I certify my understanding that according to Public Act 92 of 2014, as amended, I am required to provide access to the books and records, for audit purposes, relating to the location and description; the date of purchase, lease, or acquisition; and the purchase price, lease amount, or value of all personal property owned by, leased by, or in the possession of that person or a related entity if requested by the assessor of the township or city, county equalization Department, or Department of Treasury for the year in which the statement is filed and the immediately preceding 3 years.
4. I certify my understanding that to qualify for the EMPP exemption on this parcel, I must electronically certify an ESA statement and make electronic payment of any ESA liability by the statutory deadline of August 15, and that failure to pay ESA liability and applicable late payment penalty via ACH, EFT, or e-file by the statutory deadline of April 15 of the year immediately following the assessment year, will result in rescission of this exemption. I understand that Public Act 92 of 2014 prohibits payment of ESA liability by check.
5. I hereby certify that all the information contained on this Statement is true and accurate to the best of my knowledge, information and belief.

SUBMIT

BACK

CANCEL

Once SUBMIT is selected, a warning modal will be displayed. Please review the guidelines in this modal before once again clicking SUBMIT.



Note: Statute prohibits the amendment of a previously certified ESA Statement after September 15th.

Confirmation is provided upon submission of the return. The confirmation page includes links to the following functions:

- **PAY NOW**- To make a payment
- **PRINT CONFIRMATION**- To print this Confirmation Page
- **VIEW PRINTING OPTIONS** - To view and/or print ESA return
- **GO TO BUSINESS DASHBOARD** - Return to ESA Business Dashboard

Tax Year - 2020 ESA

1 ✓ Taxpayer Information
2 ✓ Parcel Summary
3 ✓ Filing Summary
4 Confirmation

Confirmation

Thank you for your submission on 05/01/2020. Your confirmation number is **50000000782**.

This return is subject to review and adjustment during processing by the Department of Treasury. Please allow up to three business days for the return to be processed and your account information updated.

Warning
 Payment of ESA liability and late payment penalty, if applicable, **MUST** be made electronically by April 15th of the following year or the **EMPP** exemption(s) will be subject to rescission by the Department.

PAY NOW

PRINT CONFIRMATION

VIEW PRINTING OPTIONS

GO TO BUSINESS DASHBOARD

Confirmation Email

Within 15 minutes of submitting a return or amended return, MTO users will receive a confirmation email from the Michigan Department of Treasury (donot-reply@michigan.gov)

Upon successfully submitting a return, users are able to view the return on the Business Information screen under the ESA Actions - Print Returns and Parcels.

Note: Please allow 2-3 businesses days for processing before accessing this information

Access ESA Letters

Under **Letters**, MTO users have the ability to view correspondence from the Essential Services Assessment (ESA) unit. Click the **Letters** dropdown, then the “Letters” link.

To use Michigan Treasury Online (MTO), you are not required to install any software. However, to view letters, you may need to have Adobe Reader installed on your computer. Select this link to [download the latest version of Adobe Reader](#).

Click **VIEW PDF** to view the specific letter.

ESA Letters

You have the ability to view outgoing letters issued from the Essential Services Assessment Unit. If you have questions regarding any letter(s), contact the Michigan Department of Treasury at (517) 241-0310.

Letter(s) List

Type	Date Sent	View PDF
No Correspondence Available		

ESA Actions

- ▶ Available Actions
- ▼ Letters
 - Letters

There are 12 types of letters:

- **Form #5339- Audit Determination Summary**
 - Processing of Audit return informing taxpayers about Audit Determinations.
- **Form #5340- Combined Document (Form 5278) Reporting Error**
 - Identifies any reporting errors made in Section 3 of Form 5278, when it was filed with the local unit in which the personal property is located.
- **Form #5341- Notice of Intent to Rescind**
 - Sent to a taxpayer when full payment is not submitted by April 15th of the year following the assessment year.
- **Form #5342- Notification of Audit Letter**
 - Informs taxpayers when their account is selected for Audit.
- **Form #5343- Notice of Account Status**
 - Provides notice of statutory filing deadlines if no electronic Return and/or electronic Payment is processed by the Department by the August 15th deadline.
- **Form #5344- Notice of Non-Sufficient Funds**
- **Form #5345- Notice of Refund**
- **Form #5346- Request of Additional Information**
 - Request additional information from taxpayer.
- **Form #5347- Summary of Account**
- **Form #5348- Statement/Payment Reminder**
 - Letters sent to taxpayers from whom the Department has not received an electronic return and/or payment of ESA liability in full.
- **Form #5349- Summary of Changes**
 - Informs the taxpayer of any changes (math corrections, exemption denials, denial of parcels) made to their certified ESA statement by the taxpayer or the Department.
- **Form #5513- Eligible Manufacturing Personal Property Exemption - Order of Rescission**
 - An official order, rescinding the EMPP exemption claimed on a parcel.


Generate a Summary of Account Letter

This page allows a user to produce a summary of account, providing a synopsis of the user’s ESA statement, including payments made and liability due.

Note: Please allow 2-3 businesses days after submitting the return for processing before accessing this information

ESA Actions

▼ Available Actions

- Certify And Pay ESA Statement
- Summary of Account 
- Make a Payment
- Manage Payment Profile
- Print Returns and Parcels

▶ Letters



HELP CENTER | CONTACT US | MATT THROUGH ▾

Michigan Treasury Online

Home | Menu | MATT'S BUILDING - 080010006 ✕

Generate Summary of Account

A Summary of Account letter shows calculated tax liability, payment received, and late payment penalty for a specified tax year. Select the year from the drop-down box below to generate a summary of this account for that year.

Summary of Account Year Selection

* Required

* Please select the Tax Year:

Select Year ▾

GENERATE

CANCEL ✕

ESA Actions

▼ Available Actions

- Summary of Account
- Make a Payment
- Manage Payment Profile
- Print Returns and Parcels

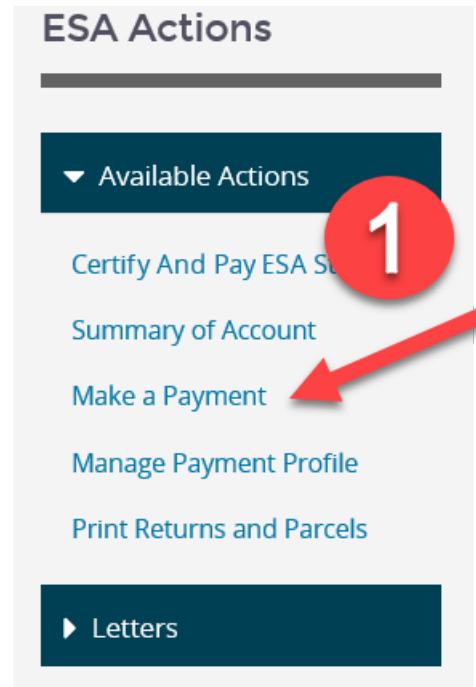
▶ Letters

1. Select the specified tax year from the drop-down to generate a Summary of Account letter
2. Summary of Account letter will be generated in PDF format

Making a Payment

This feature allows the user to enter a payment amount and submit electronic payment. Payments may also be made via EFT/ACH credit. Please refer to [Form 2329](#) for further instructions on EFT/ACH payments.

Warning: *Some financial institutions offer a “Debit Blocking” or “Debit Filtering” service to prevent unauthorized debits (withdrawals) from an account. If an account has a debit block or filter, any unauthorized debit transactions will not be processed. The user needs to contact their financial institutions and have the ACH transaction identified with the Company ID 9037133001 authorized to debit the account. Failure to make these arrangements may result in the payment request being rejected by the financial institution. If this occurs, your payment will not be received by the Department and an NSF (Non-Sufficient Funds) letter will be issued by the Department.*



Make a Payment

Electronic Payment

Use this screen to make payments to your account.

* What type of payment would you like to make?

Annual Payment

* Which year would you like to make the payment for?

Please select a year

Annual Payment Amount

\$

Penalty Payment Amount (See Table Below)

\$

Penalty Instructions

Any amount paid after August 15 is subject to late-payment penalty. Penalty accrues at 3% per month up to a maximum of 27%. In calculating the late payment penalty, a partial month is to be considered a whole month and is not prorated based on the day the late payment was received.

Payment Date	Percent
08/16 - 08/31	3%
09/01 - 09/30	6%
10/01 - 10/31	9%
11/01 - 11/30	12%
12/01 - 12/31	15%
01/01 - 01/31	18%
02/01 - 02/28	21%
03/01 - 03/30	24%
04/01 or Later	27%

Total Payment Amount

\$ 0.00

* I understand that if my financial institution utilizes ACH Debit Blocking services, it will be necessary to have this transaction identified with the Department of Treasury's Company ID 9037133001. Failure to do so may result in payment not being transmitted.

PAY NOW

CANCEL X

ESA Actions

Available Actions

Summary of Account

Make a Payment

Manage Payment Profile

Print Returns and Parcels

Letters

1. Click "Make a Payment" under **ESA Actions**
2. Select the type of payment
 - o If the user selects **Annual Payment**:
 - Select the tax year you would like to make the payment
 - Enter Annual Payment Amount

- **Note:** The user must manually enter the payment amount. This amount can be found in the current year summary box as the “Total Processed ESA Liability.”
 - Enter Penalty Payment Amount
 - **Note:** Unpaid liability after August 15th is subject to late payment penalty. Late payment penalty accrues on the unpaid portion of the tax liability at 3% per month or part of a calendar month, up to a maximum of 9 months (27%).
 - If the user selects **Audit Payment:**
 - Select the audit tax year you would like to make the payment
 - Enter Audit Payment Amount
 - Enter Audit Interest Payment Amount
 - **Note:** Audit interest accrues at 1.25% per month, including fractional months
- 3. The user must check the box (A), indicating they have read and understand the statement about the Debit Blocking Services.
 - i. **Note:** The user will not be able to make a payment unless they acknowledge the statement and check the box (A).

penalty, a partial month is to be considered a whole month and is not prorated based on the day the late payment was received.


02/01 - 02/28	21%
03/01 - 03/30	24%
04/01 or Later	27%

Total Payment Amount

\$ 0.00

A * I understand that if my financial institution utilizes ACH Debit Blocking services, it will be necessary to have this transaction identified with the Department of Treasury's Company ID 9037133001. Failure to do so may result in payment not being transmitted.

PAY NOW CANCEL X



- Click **PAY NOW** button

Make a Payment - Essential Services Assessment

Bold fields with * are required.

To ensure proper payment, please verify the payment information below, before clicking Continue.

Note, payment may take up to three business days to appear on the account used for payment.

PAYMENT DETAILS

Payment Amount*: \$120.00

Payment Date*: 03/27/2020

PAYMENT METHOD

New Account*:
 eCheck

ECHECK ACCOUNT INFORMATION

Bank Routing Number*: ?

Bank Account Number*:

Re-enter Bank Account Number*:

Bank Account Type*:
 Checking Savings

Bank Account Category*:
 Consumer Business

Save this account?:
 Yes No

Bank Account Nickname:

Continue **Cancel**

- After clicking **PAY NOW**, the user will be routed from the State of Michigan website to the Pay Connexion payment website powered by JP Morgan Chase. After verifying the payment amount and payment date listed, complete the required payment information fields and select **Continue**.

- Make Payment**
- Manage Accounts
- Pending Payments
- Payment History



Verify Payment - Essential Services Assessment

Bold fields with * are required.

Electronic check (e-check) payments are governed by the National Automated Clearing House Association (NACHA). For your protection NACHA requires user authentication before initiating a transaction. Below you will be asked to enter the last four digits of the FEIN number for which you are making a payment.

Please verify your payment information. Then, choose **Confirm**.

Your Payment Detail

Payment Amount: **\$120.00**

Scheduled Payment Date: **03-27-2020**

Amount Due: **\$6,900.00**

Your Account Detail

Bank Routing Number: **021110607**

Bank Account Number: **XXXXXXXXXXXX0870**

Bank Account Type: **Checking**

Bank Account Category: **Business**

E-mail Address*:

Send me an email confirmation:

Terms And Conditions

PLEASE READ AND APPROVE THE FOLLOWING AUTHORIZATION

By clicking "I Accept", I authorize Michigan Department of Treasury to electronically debit my bank account for the amount(s) set forth above. This authorization is valid for this transaction only.


In the event that a payment is returned as unpaid, I understand Michigan Department of Treasury may charge a return item fee, up to the maximum amount allowed by law.

PLEASE PRINT A COPY OF THIS AUTHORIZATION FOR YOUR RECORDS

I Accept*:

Confirm **Cancel**

No Reply <noreply@payconnexion.com>
to me



Michigan Treasury Online Secure Payments

Powered by J.P. Morgan Chase

*** PLEASE DO NOT RESPOND TO THIS EMAIL ***

Thank you for submitting your payment for Essential Services Assessment. This email is to confirm that on Mar-26-2020, you authorized Michigan Department of Treasury to debit the bank account listed below on the scheduled payment date.

Confirmation Number:	
Confirmation Date (ET):	Mar-26-2020 04:24:29 PM
Payer Name:	John Doe
Amount Due:	\$120.00
<hr/>	
Payment Amount Debited:	\$6,900.00
Scheduled Payment Date:	Mar-26-2020
<hr/>	
Bank Routing Number:	
Bank Account Number:	
Bank Account Type:	Checking
Bank Account Category:	Business

If you have questions about this payment or need assistance, please call Customer Service at [\(517\) 241-0310](tel:5172410310).
Thank you for using the Michigan Department of Treasury electronic payment system.

6. A payment confirmation number will be provided after submitting the electronic payment. Additionally, the user will receive a payment confirmation email from Pay Connexion within 15 minutes.

Note: A confirmation does not mean that money has been received by the Department, only that the request has been sent to the bank. It is recommended that users check the status of their payment in MTO 2-3 business days after payment is sent.

Manage Payment Profile

By clicking “Manage Payment Profile” under **ESA Actions**, a user may add, edit, or delete an eCheck account. The user may also view, edit, or delete any pending payments as well as view previous payment history.

The screenshot shows the 'ESA Actions' menu on the left with 'Manage Payment Profile' highlighted by a red arrow. On the right, a 'Leaving Michigan Treasury Online' warning box is displayed, containing the following text:

Warning
 Click "CONTINUE" within 1 minute to be transferred to Treasury's payment system, powered by J.P. Morgan Chase. This is a secure transfer of your information.

If you click "CANCEL" or fail to click continue within 1 minute, your payment will time out and you will need to manually re-enter your payment request.

At the bottom of the warning box are two buttons: 'CANCEL' with a close icon and 'CONTINUE'.

Once a user clicks **Manage Payment Profile**, he or she will only have one minute to select **CONTINUE** before the website times out.

The 'Main Menu' section contains three items, each with a red callout bubble containing a number:

- 1** **Manage Accounts** | Add, Edit and Delete your accounts.
- 2** **Pending Payments** | View, Edit and Delete your pending payments.
- 3** **Payment History** | view your payment history.

#	Item	Description
1	Manage Accounts	Add, Edit, and Delete your saved electronic accounts
2	Pending Payments	View, Edit, and Delete your pending payments
3	Payment History	View the payment history

Amend Certified Statement

MATT'S MEDIUM MACHINES

The State Essential Services Assessment Act (P.A. 92 of 2014, as amended) requires eligible EMPP claimants to electronically certify an Essential Services Assessment (ESA) statement and electronically pay ESA liability in full by August 15th. Failure to make full payment by August 15th will result in a late payment penalty of 3% of outstanding ESA liability due per month up to 27%. Failure to make full payment of ESA liability and late payment penalty by April 15th of the year following the assessment year will result in rescission of the EMPP exemption by the Department.

Current Year ESA Filing

Liability amounts will only show below once an ESA statement has been certified.

Tax Year - 2020

Total Processed ESA Liability ⓘ \$12,457.00	Late Penalty \$0.00	Payment(s) Processed \$15,120.00	Balance Due ⓘ \$0.00
Payment Due Date 08/15/2020	Last Saved Date	Last Submitted Date 10/15/2020	

[VIEW PRINTING OPTIONS](#)
[AMEND](#)
[PAY](#)

ESA Actions

▼ Available Actions

- [Amend Certified Statement](#)
- [Summary of Account](#)
- [Make a Payment](#)
- [Manage Payment Profile](#)
- [Print Returns and Parcels](#)

▶ Letters

A user may amend a current year return *until the statutory deadline of September 15th*.

There are two ways to amend certified statement on MTO:

1. Click the **AMEND** button on the current year summary box
2. Click “Amend Certified Statement” under **ESA Actions**

Printing Returns and Parcels

Once the user has submitted a return or an amended return, they will be able to view and print the complete return, a summary of the return, an individual parcel from the return, or an export of the return data.

Click the **VIEW PRINTING OPTIONS** button in the current year summary box or click “Print Returns and Parcels” under **ESA Actions**

MATT'S MEDIUM MACHINES

The State Essential Services Assessment Act (P.A. 92 of 2014, as amended) requires eligible EMPP claimants to electronically certify an Essential Services Assessment (ESA) statement and electronically pay ESA liability in full by August 15th. Failure to make full payment by August 15th will result in a late payment penalty of 3% of outstanding ESA liability due per month up to 27%. Failure to make full payment of ESA liability and late payment penalty by April 15th of the year following the assessment year will result in rescission of the EMPP exemption by the Department.

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Total Processed ESA Liability ⓘ \$12,457.00	Late Penalty \$0.00	Payment(s) Processed \$15,120.00	Balance Due ⓘ \$0.00
Payment Due Date 08/15/2020	Last Saved Date	Last Submitted Date 10/15/2020	

VIEW PRINTING OPTIONS
AMEND
PAY

ESA Actions

▼ Available Actions

- [Amend Certified Statement](#)
- [Summary of Account](#)
- [Make a Payment](#)
- [Manage Payment Profile](#)
- [Print Returns and Parcels](#)

▶ Letters

Note: User can view and print information from both current and prior year ESA returns.

Printing Returns and Parcels

Taxpayers can print information for both current and prior year ESA returns. Enter a four-digit return year to select which year to print.

- Return Summary includes taxpayer information and a list of all parcels for which the return was filed.
- Individual Parcel includes the portion of the ESA return for a specific parcel.
- Complete Return includes the ESA Return of the selected year in its entirety. NOTE: A copy of the Complete Return may not be available for up to 1 hour after submitting the return.
- Export Return to Excel generates the full ESA Return in a spreadsheet format for download.

Print Returns

Return Year

Print Options	File Type
Return Summary	VIEW PDF
Individual Parcel	VIEW PDF
Complete Return	VIEW PDF
Export Return to Excel	EXPORT TO EXCEL

ESA Actions

▶ Available Actions

▶ Letters

Here the user can view or print the parcels and returns by entering the year of the return. The user is given the option to view as a pdf or export the information to a excel document.

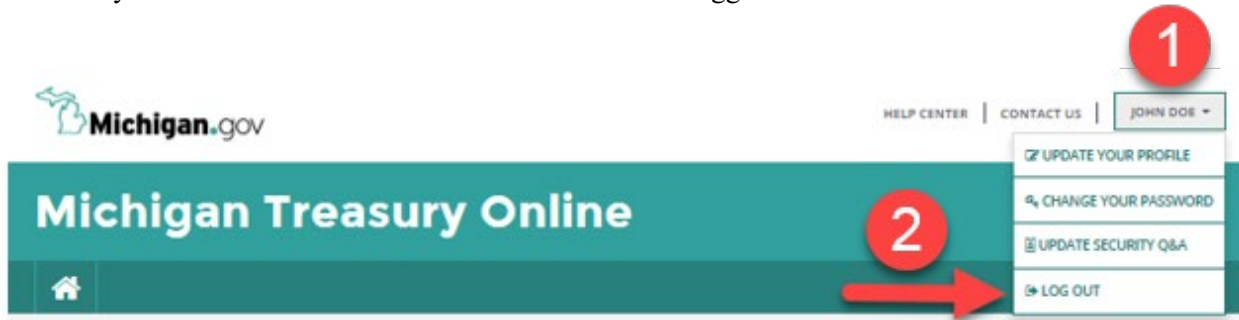
Page 32 of 34

1. Enter a four-digit return year to select which year to print.
2. Select the file type you wish to view and print
 - **Return Summary** includes taxpayer information and a list of all parcels for which the return was filed.
 - **Individual Parcel** includes the portion of the ESA return for a specific parcel.
 - **Complete Return** includes the ESA return of the selected year in its entirety.
 - Note: A copy of the Complete Return may not be available for up to 1 hour after submitting the return.
 - **Export Return to Excel** generates the full ESA return in a spreadsheet format for download.

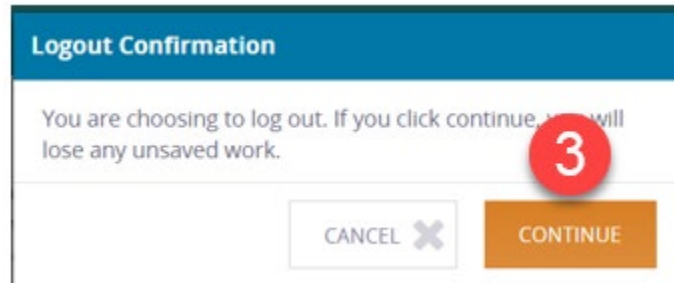
Logging out

- A user can log out of MTO manually, or
- MTO will log out the user automatically after 60 minutes of inactivity

Note: Any unsaved information will be lost once a user is logged out.



1. Click the **USER NAME** at the top-right corner
2. Click **Log Out**



3. Click the **Continue** button

Contact Us

If you have additional questions that were not answered using these instructions, please contact the Essential Services Assessment Unit at ESAQuestions@michigan.gov or 517-241-0310.