

Michigan Treasury Online (MTO) Optimization

Learning Series 9: Filing and Paying a Sales, Use and Withholding (SUW) Tax Return

NOTE: These documents are for demonstration purposes only and are not actual accounts or taxpayers.

June 2016

Customer Friendly

Simplified Process

What's New in MTO?

- **Filing and Paying a Sales, Use and Withholding (SUW) Tax Return**

Learning Series 9: Filing and Paying a SUW Tax Return

Before continuing, please spend a few minutes becoming familiar with the images used in this Learning Series:

Image	Purpose
	To indicate a change in process or functionality that is expected to significantly increase the user experience
	To indicate a reminder or a relevant note within a text
	To indicate a quick tip or faster way of completing an action
	To number steps on screenshots
	To highlight any part of the screenshot, such as a button
	To draw attention to a relevant section of information/text (not a button)

Filing and Paying a SUW Tax Return

Users who have the Sales, Use and/or Withholding Tax user role will be able to file and pay a SUW tax return.

1. From their MTO homepage, a user will **select the business card** of the business they wish to file a SUW tax return for.

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Michigan Treasury Online

Michigan Treasury Online Home

Select a business card to perform transactions on behalf of the selected business. To establish access rights to a business not listed, select "Create a New Business Relationship". If you would like to file SUW now without creating a business relationship, click the "Fast File SUW Now" button.

Your Businesses [FAST FILE SUW NOW](#)

 CREATE A NEW BUSINESS RELATIONSHIP	A BUNCH OF GRAPES W... FEIN 21033 Access Rights Registration Edit Remove	BERT'S BERRIES FEIN 21017 Access Rights Sales Tax, Use Ta... Edit Remove
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2. Select "**File and Pay a Tax Return**" under the SUW Actions drop-down menu.

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BERT'S BERRIES - 21017

BERT'S BERRIES

Business Information

Legal Address 123 ANY STREET MASON, MI 48854	FEIN 21017
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SUW Summary

Next Return Filing Due Date April 20, 2016	Last SUW Payment N/A
Last Return Filed Sales Tax, Use Tax, Withholding Tax (March 24, 2016)	Saved Returns You have 0 saved returns.

Available Actions

- ▾ SUW Actions
 - File & Pay Options
 - File and Pay a Tax Return**
 - Amend and Pay Processed Returns
 - View and Print Filed Returns
 - Other Payment Options
 - Make a Payment
 - Manage Payments
 - Payment History

3. Select **"File Return"** for the period in which you wish to file.

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File and Pay a Tax Return

The returns that are required to be filed by this business are displayed here. Only one tax return for each registered sales, use & withholding tax type is required based on the businesses filing frequency.

You may make multiple payments within the filing period by using the "Make a Payment" option under SUW Actions.

Required Tax Returns

Tax Type	Period	Due Date	
SUW	Monthly - March 2016	04/20/2016 ⓘ	FILE RETURN
SUW	Monthly - April 2016	05/20/2016 ⓘ	FILE RETURN
SUW	Monthly - May 2016	06/20/2016 ⓘ	FILE RETURN
SUW	Monthly - June 2016	07/20/2016	FILE RETURN
SUW	Monthly - July 2016	08/20/2016	FILE RETURN
SUW	Monthly - Aug 2016	09/20/2016	FILE RETURN
SUW	Monthly - Sep 2016	10/20/2016	FILE RETURN
SUW	Monthly - Oct 2016	11/20/2016	FILE RETURN
SUW	Monthly - Nov 2016	12/20/2016	FILE RETURN
SUW	Monthly - Dec 2016	01/20/2017	FILE RETURN
SUW	Monthly - Jan 2017	02/20/2017	FILE RETURN
SUW	Annual - 2016	02/28/2017	FILE RETURN

3

Available Actions

▾ SUW Actions

File & Pay Options

File and Pay a Tax Return

Amend and Pay Processed Returns

View and Print Filed Returns

Other Payment Options

Make a Payment

Manage Payments

Payment History

4. Select the tax types you wish to file for and then select **"Continue."**

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Select Which Taxes to File

Choose Tax Types (Check All That Apply)

- Sales Tax
- Use Tax
- Withholding Tax

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CANCEL ✕

CONTINUE

* Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with information for that tax.

Sales Tax Use Tax Withholding Tax

Warning

If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

5. Complete the applicable fields on the SUW tax return you have selected to file. Select **“Save Progress”** if you want to save the return and submit it at another time.

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BERT'S BERRIES - 21017

2016 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Selected Taxes

Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with information for that tax.

Sales Tax Use Tax Withholding Tax

Warning
If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

1. Gross sales	\$ 100,000.00
2. Sales Tax Due	\$ 6,000.00
3. Total Prepaid Tax	\$
Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule	\$
Fuel Retailer Supplemental Schedule	\$
Vehicle Dealer Supplemental Schedule	\$
4. Remaining Sales Eligible for Discount	\$ 6,000.00
5. Total of Allowable Discounts Calculate Discount	\$
6. Total Sales Tax Due	\$ 6,000.00

Use Tax

1. Gross Use	\$ 5,000.00
2. Total Use Tax	\$ 300.00
3. Total of Allowable Discounts Calculate Discount	\$
4. Total Use Tax Due	\$ 300.00

Use Tax on Items Purchased for Business or Personal Use

1. Total Purchases and Withdrawals	\$ 1,000.00
2. Use Liability	\$ 60.00

Withholding Tax

1. Total Amount of Michigan Income Tax Withheld	\$ 1,000.00
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Summary

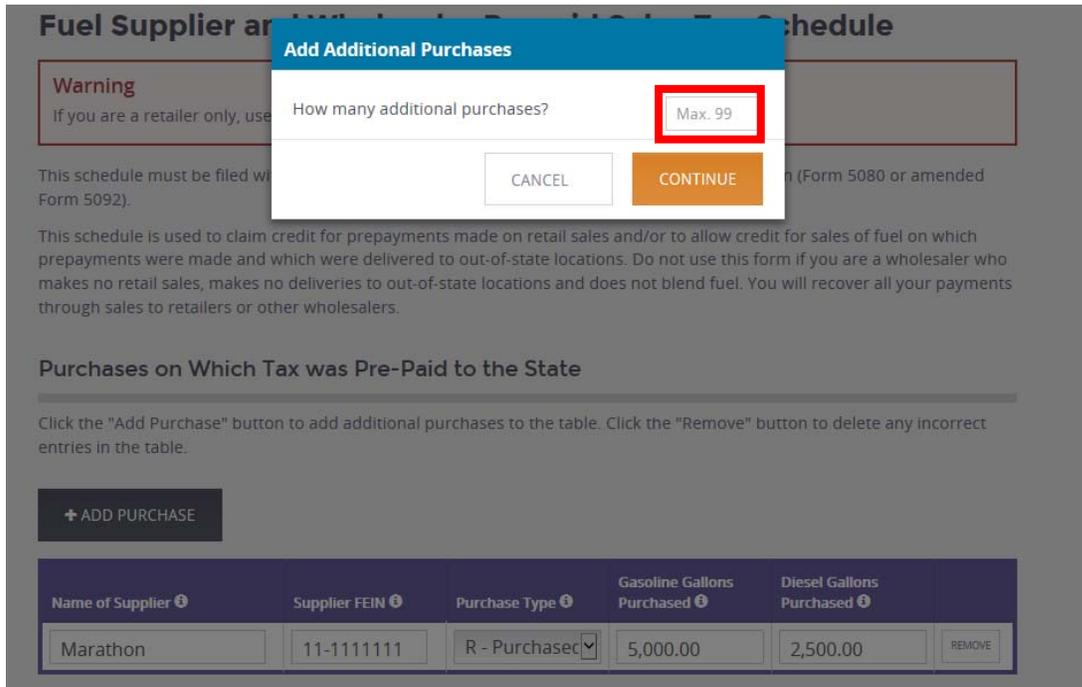
1. Amount of Sales, Use and Withholding Tax Due	\$ 7,360.00
2. Total Prior Payment	\$
3. Amount of Tax Due	\$ 7,360.00
4. Penalty Paid With This Return Calculate Penalty	\$
5. Interest Paid With This Return Calculate Interest	\$
6. Payment Due	\$ 7,360.00

SUBMIT CANCEL PRINT DRAFT SAVE PROGRESS

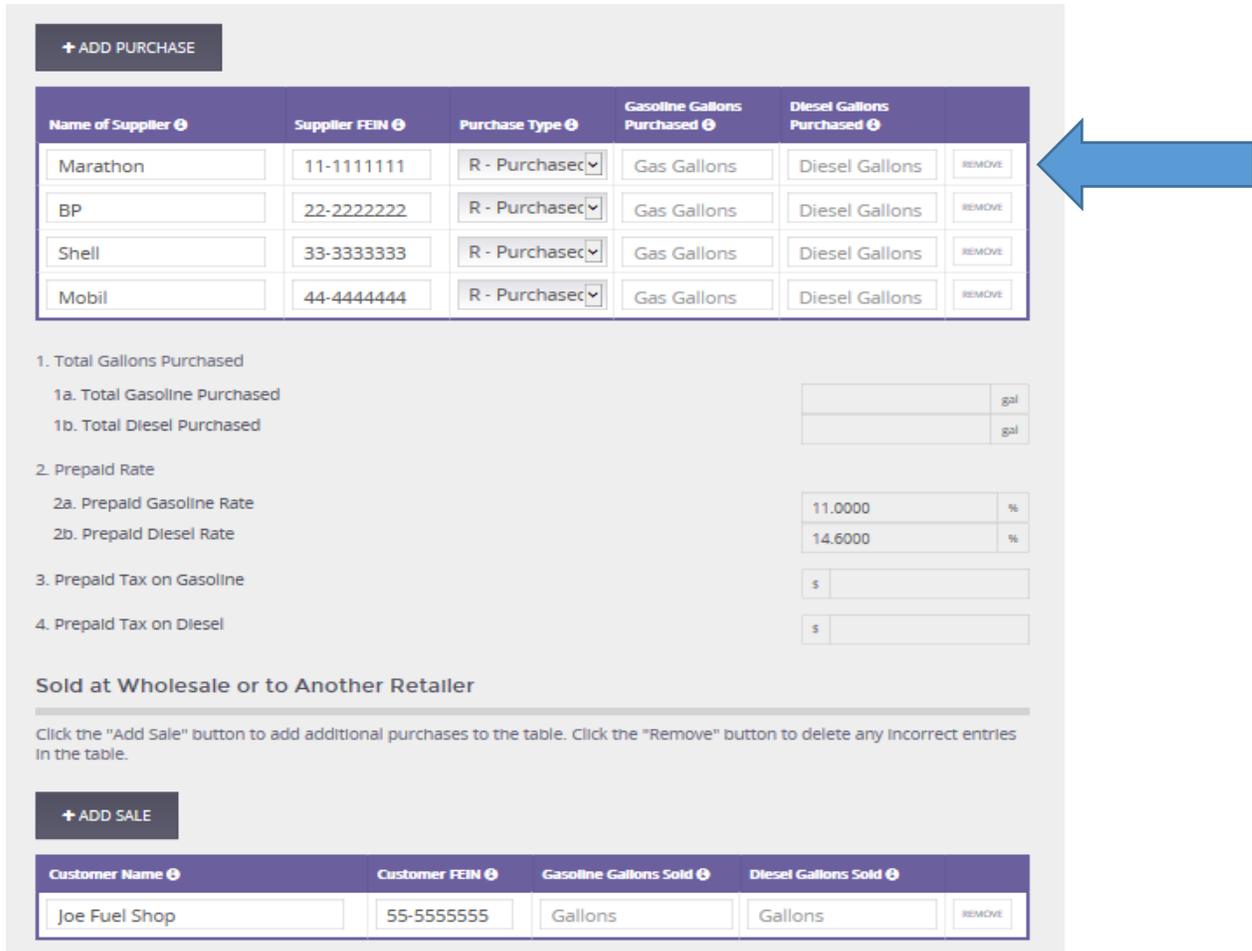


Note: For all monthly filers that are completing a Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule or a Fuel Supplier Prepaid Sales Tax Schedule, new functionality has been added to both schedules.

- a. A user can add up to 99 lines at a time in the purchases and/or sales tables on the schedules.



- b. The supplier/purchaser name, FEIN and purchase/sale type are pre-populated on all future Fuel Prepaid Sales Tax Schedules (Form 5083 and Form 5085) after initial completion of the schedule and associated return.



6. Select **“Save and Exit.”**

5. Total of Allowable Discounts
6. Total Sales Tax Due

Use Tax

1. Gross Use
2. Total Use Tax
3. Total of Allowable Discounts
4. Total Use Tax Due

Use Tax on Items Purchased for Business or Personal Use

1. Total Purchases and Withdrawals
2. Use Liability

Withholding Tax

1. Total Amount of Michigan Income Tax Withheld

Summary

1. Amount of Sales, Use and Withholding Tax Due
2. Total Prior Payment
3. Amount of Tax Due
4. Penalty Paid With This Return Calculate Penalty
5. Interest Paid With This Return Calculate Interest
6. Payment Due

Save SUW Filing

Do you want to save this SUW filing?

Warning
Saving this SUW filing does not submit it for processing. You will be returned to the "File and Pay a Tax Return" screen.

CANCEL SAVE AND EXIT

6

SUBMIT CANCEL PRINT DRAFT SAVE PROGRESS

7. The return will be moved to the **Saved Returns** table on the **File and Pay a Tax Return** page. You can resume filing and submission of the return by selecting **“Continue.”**

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BERT'S BERRIES - 21017

File and Pay a Tax Return

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You may make multiple payments within the filing period by using the "Make a Payment" option under SUW Actions.

Saved Tax Returns

Tax Type	Period	Last Saved	Due Date	
SUW	Monthly - March 2016	03/25/2016	04/20/2016	DELETE CONTINUE

Required Tax Returns

Tax Type	Period	Due Date	
SUW	Monthly - April 2016	05/20/2016	FILE RETURN
SUW	Monthly - May 2016	06/20/2016	FILE RETURN
SUW	Monthly - June 2016	07/20/2016	FILE RETURN
SUW	Monthly - July 2016	08/20/2016	FILE RETURN
SUW	Monthly - Aug 2016	09/20/2016	FILE RETURN
SUW	Monthly - Sep 2016	10/20/2016	FILE RETURN
SUW	Monthly - Oct 2016	11/20/2016	FILE RETURN
SUW	Monthly - Nov 2016	12/20/2016	FILE RETURN
SUW	Monthly - Dec 2016	01/20/2017	FILE RETURN
SUW	Monthly - Jan 2017	02/20/2017	FILE RETURN
SUW	Annual - 2016	02/28/2017	FILE RETURN

Available Actions

- SUW Actions
 - File & Pay Options
 - File and Pay a Tax Return
 - Amend and Pay Processed Returns
 - View and Print Filed Returns
 - Other Payment Options
 - Make a Payment
 - Manage Payments
 - Payment History

7

- Confirm the values on the return and add any additional figures needed then select the **“Submit”** button.

Note: You can print a PDF draft of your return prior to submitting by selecting the print draft button at the bottom of the return. The PDF will be displayed in a different window or tab that can be closed to route you back to the return in MTO. The “Print Draft” button must be selected prior to selecting “Submit.”



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BERT'S BERRIES - 21017

2016 Sales, Use and Withholding Taxes Monthly/Quarterly Return

Selected Taxes

* Required

Check the box(es) for the taxes you are filing today. By checking a box you are specifying the tax you are filing and you will only be presented with information for that tax.

Sales Tax
 Use Tax
 Withholding Tax

Warning

If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Department, for failure to file or pay a tax.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

1. Gross sales	\$ 100,000.00
2. Sales Tax Due	\$ 6,000.00
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Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule	\$
Fuel Retailer Supplemental Schedule	\$
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4. Remaining Sales Eligible for Discount	\$ 6,000.00
5. Total of Allowable Discounts Calculate Discount	\$
6. Total Sales Tax Due	\$ 6,000.00

Use Tax

1. Gross Use	\$ 5,000.00
2. Total Use Tax	\$ 300.00
3. Total of Allowable Discounts Calculate Discount	\$
4. Total Use Tax Due	\$ 300.00

Use Tax on Items Purchased for Business or Personal Use

1. Total Purchases and Withdrawals	\$ 1,000.00
2. Use Liability	\$ 60.00

Withholding Tax

1. Total Amount of Michigan Income Tax Withheld	\$ 1,000.00
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Summary

1. Amount of Sales, Use and Withholding Tax Due	\$ 7,360.00
2. Total Prior Payment	\$
3. Amount of Tax Due	\$ 7,360.00
4. Penalty Paid With This Return Calculate Penalty	\$
5. Interest Paid With This Return Calculate Interest	\$
6. Payment Due	\$ 7,360.00

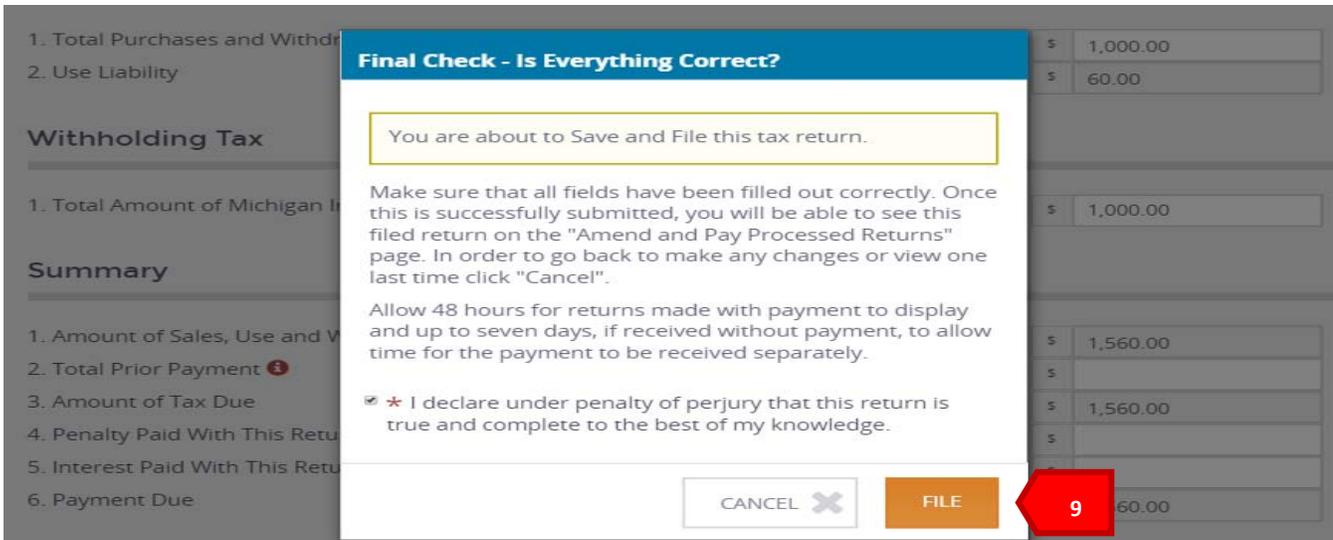
SUBMIT

CANCEL
✕

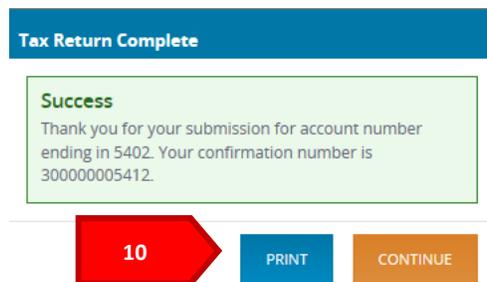
PRINT DRAFT

SAVE PROGRESS

9. Select “***I declare under penalty of perjury***” and then select “***File***” in the “***Final Check-Is Everything Correct?***” box.

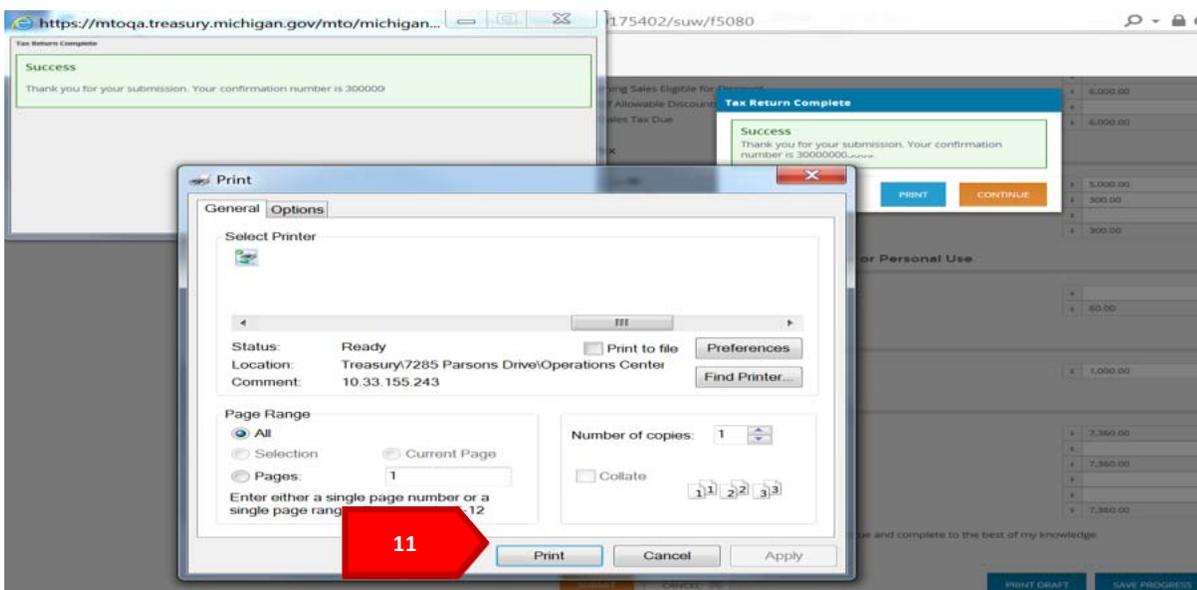


10. You will receive a confirmation number indicating your return has been filed. Select “***Print***” to print a copy of your confirmation number.



 **Note:** The tax return confirmation number will also be emailed to the email listed in your user profile.

11. Select the “***Print***” button on the print window. Your confirmation screen will print to your specified printer and then you will be routed back to the return screen with confirmation number displayed.



12. Select “Continue” to move forward to make a payment.

Tax Return Complete

Success
Thank you for your submission for account number ending in 5402. Your confirmation number is 30000005412.

PRINT CONTINUE

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13. Confirm the payment amounts listed for each tax in the “Would you like to make a payment?” box. If the payment amounts by tax are correct, select “Pay.”

If the payment amounts are incorrect due to a credit resulting from prepaid sales tax, select the “Redistribute Payment/Make Partial Payment” checkbox and enter the payment amounts you wish to pay by tax.

Would you like to make a payment?

Displayed are the amounts due based on your return. Any credit resulting from prepaid sales tax will not be reflected in your total payment due.

Select the “Redistribute Payment/Make a Partial Payment” checkbox to manually enter the total payment due after you have subtracted any credit resulting from prepaid sales tax.

Payment Due

Sales Payment	\$ 6,000.00
Use (Sales/Rentals) Payment	\$ 300.00
Use Purchases Payment	\$ 60.00
Withholding Payment	\$ 1,000.00
Penalty Payment	\$
Interest Payment	\$
Total Payment	\$ 7,360.00

Redistribute Payment/Make a Partial Payment

CANCEL X PAY

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14. Select “Continue” on the “Leaving Michigan Treasury Online” box

Leaving Michigan Treasury Online

Warning
If you continue, you will be being transferred to our payment center, powered by J.P. Morgan Chase.

You must select “Continue” within 1 minute or you will time out and will not be routed to the payment center. Once this happens, you will have to select “Cancel” and re-enter your payment information.

CANCEL X CONTINUE

14

15. You have now been routed to the pay site powered by JP Morgan Chase. Verify the payment amount listed, select eCheck or Credit/Debit card to indicate the type of payment you wish to make, complete required payment information fields and select **“Continue.”**

Michigan
Powered by J.P. Morgan Chase

THIS IS A TEST SITE
Transactions will NOT be processed.

[Privacy](#) [Help](#) [Exit](#)

Make a Payment - Sales, Use, Withholding Taxes

Make Payment
Manage Accounts
Pending Payments
Payment History

CHASE

Bold fields with * are required.

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

This payment may take up to two business days to show on your Sales, Use, Withholding account at the State of Michigan and may take up to three business days to appear on your bank or credit card statement.

If you are paying by eCheck the payment date must be at least the next business day.

PAYMENT DETAILS

Payment Amount*: **\$1,560.00** Payment Date*:

PAYMENT METHOD

New Account*:
 eCheck
 Credit/Debit Card

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:

Credit and debit card payments will be charged a convenience fee (2.75% of the total payment for credit cards and a flat fee of \$5.95 for debit cards). The fee will be displayed on the payment verification screen. You will have the opportunity to cancel this payment before the fee is charged. The fee will appear as a separate transaction on your card statement and is paid directly to the payment processing vendor.

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16. Verify payment detail, account detail and enter the last four digits of the FEIN or TR number of the business. Select the **“I accept the Terms and Conditions”** checkbox and **“Confirm.”**

Michigan
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Transactions will NOT be processed.

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Verify Payment - Sales, Use, Withholding Taxes

Make Payment
Manage Accounts
Pending Payments
Payment History

CHASE

Bold fields with * are required.

The account you entered is already saved. After you confirm your payment, you may select Manage Accounts to view the list of your saved accounts.

Electronic check (echeck) 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. This entry is only required for echeck payments and not for credit/debit card payments.

For your own protection, review the details of your payment and enter your Last four digits of the FEIN or TR Number below before choosing Confirm.

Your Payment Detail

Payment Amount: **\$1,560.00**
 Scheduled Payment Date: **Jun-16-2016**
 Amount Due: **\$1,560.00**

Your Account Detail

Bank Account Nickname: **Grape's Checking Acc**
 Bank Routing Number: **021110907**
 Bank Account Number: **XXXXXXXXXXXXXXXXXXXX8789**
 Bank Account Type: **Checking**
 Bank Account Category: **Business**

E-mail Address*:

Send me an email confirmation:

Enter Last four digits of the FEIN or TR Number*:

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 the 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 the Terms and Conditions*:

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Release 14_0304 © 2002 - 2016 JP Morgan Chase Bank, N.A. [Driver Requirements](#)

17. You will receive a confirmation number indicating your payment has been received. A copy of the confirmation number will be emailed to the email listed under your user profile. You may also select to print this page for your records by selecting the printer icon on the page.

Click **“Continue to the Main Menu.”**

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Transactions will NOT be processed.

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Payment Confirmation - Sales, Use, Withholding Taxes

Thank you for your payment. Please allow two business days for your payment to be credited to your Sales, Use, Withholding Taxes account.
To return to MTO simply close this window.

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

Confirmation Number: XF4BUS000004929
Confirmation Date (ET): Jun-15-2016 03:41:27 PM

Your Payment Detail
Payment Amount: \$1,560.00
Scheduled Payment Date: Jun-16-2016
Amount Due: \$1,560.00

Your Account Detail
Bank Account Nickname : Grape's Checking Acc
Bank Routing Number: 021110607
Bank Account Number: XXXXXXXXXXXXX6789
Bank Account Type: Checking
Bank Account Category: Business
E-mail Address *: j1234blu@yahoo.com

Please keep a record of your Confirmation Number, or [print](#) this page for your records.

17 [Continue to Main Menu](#)

Release 14_8384 © 2002 - 2016 JPMorgan Chase Bank, N.A. [Browser Requirements](#)

After selecting continue, you will be routed to the pay site main menu. On this menu you can add, edit, or delete an eCheck or credit/debit card accounts, view, edit or delete any pending payments and view previous payment history.

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THIS IS A TEST SITE

Transactions will NOT be processed.

[Privacy](#) [Help](#) [Exit](#)

Main Menu

[Manage Accounts](#) Add, Edit and Delete your accounts.

[Pending Payments](#) View, Edit and Delete your pending payments.

[Payment History](#) View your payment history.

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To return to MTO, select the **“Exit”** link.



Contact Us

If you have additional questions that were not answered using this Learning Series, please call the Michigan Department of Treasury at 517-636-6925.

The MTO Business website is currently being revised to include updated information on MTO. The website can be accessed here: www.michigan.gov/mtobusiness.