



**Sales, Use and Withholding (SUW) Frequently Asked Questions (FAQs)
Michigan Business One Stop (MBOS) and
Michigan Treasury Online (MTO)**

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Tip: Use **Ctrl + F** keys on your keyboard to open search functionality and search for keywords in this document.

Michigan Treasury Online (MTO) Frequently Asked Questions (FAQs)

Question	Answer
What is Michigan Treasury Online (MTO)?	MTO is a new portal that allows businesses access to make changes to their business tax registration account information. Updating account information is easy and available 24/7. And in 2015, sales, use and withholding tax returns and payments can be submitted to Treasury through MTO.
How do I access Michigan Treasury Online (MTO)?	After creating an account in MBOS (www.michigan.gov/business), log into your account, click the "My Workspace" link, and select "Add a task". In the search box type "Treasury". Select the "Michigan Treasury Online - Business Tax Services" link.
How do I add/change/delete the officers or partners on my MTO Account?	Go to MTO through your MBOS account and select "Owners, Officers & Partners" to add or delete this information. To make a change, you will have to delete the existing information and add a new record. You will be required to provide both a social security number and driver's license number for each representative added. <i>Clicking "done" will complete the transaction, HOWEVER, the change will not be submitted until the user has clicked on the SUBMIT button near the lower left side of the screen.</i>
How do I add/change/delete a <u>payroll service provider</u> or other authorized representative on my Treasury account?	Go to MTO through your MBOS account and select "Taxpayer Representatives". This section will allow you to add, delete or change your authorized representative. <i>Clicking "done" will complete the transaction, HOWEVER, the change will not be submitted until the user has clicked on the SUBMIT button near the lower left side of the screen.</i>
How do I add/change/delete a tax on my Treasury account?	<ul style="list-style-type: none"> • Go to MTO through your MBOS account and select "Tax Types". Any existing taxes will show in the list. To discontinue a tax: the authorized user can select the "discontinue" option for selected tax types and will be required to select an ending date. • To add a tax, select the new option and complete all of the required fields. <i>Clicking "done" will complete the transaction, HOWEVER, the change will not be submitted until the user has clicked on the SUBMIT button near the lower left side of the screen.</i>
How do I discontinue my business?	<ul style="list-style-type: none"> • Go to MTO through your MBOS account and select "Discontinue Business". Complete the information regarding the date you are discontinuing your business and all taxes. Provide a contact address for after the discontinuance or sale of the business. Answer the question if you are selling or discontinuing your business. <i>Clicking "done" will complete the transaction, HOWEVER, the change will not be submitted until the user has clicked on the SUBMIT button near the lower left side of the screen.</i>
I received a letter in the mail from the Treasury Department regarding registration. What should I do?	If you would like to e-file or pay taxes online, you will need to register for MBOS and add the MTO link to your profile, in order to perform any transactions with the Department of Treasury.
How do I sign up for an online MTO profile?	Helpful tutorial videos and step-by-step guides are available on www.michigan.gov/mtobusiness . We encourage you to follow the simple steps provided in the materials to set up your account.
Where do I find the access code needed to register in MTO?	The access code is provided on page 2 of the letter you received from the Michigan Department of Treasury.
I lost my access code for registration for MTO. What can I do?	You can request a new access code by clicking on the "Request/Resend New Access Code" link on the Customer Authorization page once you have added MTO to your MBOS profile. An Access Code letter will be sent to the legal address of the business within 7 to 10 business days.
My access code for registration for MTO does not work. What can I do?	<p>Due to the secure nature of the information on your account, only one access code is active per FEIN. If you previously requested a new access code and are attempting to use the old access code it will not work, you will need to wait to receive your new code within 7-10 days of your original request.</p> <p>If you have not yet requested a new access code you can request a new access code by clicking on the "Request/Resend New access code" link on the Customer Authorization page. This link can be found once you have added the MTO to your MBOS profile and clicked on the "Michigan Treasury Online - Business Tax Services" link.</p>

Question	Answer
Is there another way to access my account if I have lost or have not received my access code for registration for MTO?	Yes. If you file Michigan Business Tax, Corporate Income Tax or Flow Through Withholding tax you can enter your shared secrets on the MTO page once you have added MBOS to your profile.
My access code for registration for MTO says that I have been locked out. What can I do?	In the event that you have been locked out of your account (there have been 3 unsuccessful attempts) you will need to wait 24 hours and enter your access code again.
How many attempts do I have before I will be locked out of MTO?	If you have attempted the wrong password three times you will be locked out for 24 hours. You will also be locked out of your account for 24 hours if you have incorrectly entered your shared secrets three times.
I already set up MBOS and added MTO to my workspace. How do I log into MTO?	You must first log in to MBOS at www.michigan.gov/business . Then, you will click on the "My Workspace" link next to your business name. Finally, you will click on the "Michigan Treasury Online – Business Tax Services". You are now on the MTO site.
Am I required to create an MTO account to file and make payments?	If you would like to e-file your taxes and pay your tax liability electronically, it is required to create an online profile. We encourage all taxpayers to create an online profile and begin utilizing taxpayer self-service functionality.
I already have an account on MBOS and am using MTO. Why am I receiving this letter regarding registration in MTO and MBOS?	All taxpayers received this letter to inform them about the availability of new e-services. If you have already set up your business profile and have started using MTO, no further action is required.
Why should I sign up with MTO?	Some of the benefits of signing up with MTO are: <ul style="list-style-type: none"> • You can update your business account information • You can register for business taxes • You can discontinue your business • You can e-file SUW tax returns • You can e-pay any SUW tax liabilities • You can add a payroll service provider
What is the purpose of the barcode appearing at the bottom of my letter?	The barcode is for internal use only.
Do I have to provide a different access code every time I log into MTO?	Entering the access code is a one-time activity. Once you set up your MTO access for the first time, you will not have to enter an access code next time.
Does the access code for registration for MTO expire?	The access code will not expire, unless you request a new access code from the website.
I did not receive a registration letter. What do I need to do?	<ul style="list-style-type: none"> • You may not have received a Registration Letter if you are a new business. In order to set up your online profile, please visit www.michigan.gov/mtobusiness for step-by-step guides on setting up your Michigan Business One Stop (MBOS) profile and adding a task for Michigan Treasury Online (MTO). • You may not have received the Registration Letter if the Department of Treasury does not have your current Legal Address on file OR if you recently submitted a paper form to update your address. Please set up your online profile using the guides mentioned above and you will be able to provide Treasury with your updated address online so you can receive mailings in the future. • You may not have received the Registration Letter yet even though the letter was successfully sent to your Legal Address. Although the Department sends taxpayer correspondence to the Legal Address, it may not get properly routed to you through your organization.
MTO is taking too long to load. Is the system down?	MTO is optimized to work with the following browsers: Chrome, Firefox, and Internet Explorer versions 10 and newer. If a taxpayer is using Internet Explorer 8 or older, MTO may not load. Users should log off from MBOS, open a different browser, and log in to MBOS again to access MTO.
Why do I have to provide personal information on the first screen of MTO, such as my Social Security Number (SSN), Driver's License Number, and Date of Birth?	The information required during the MTO process allows us to verify that you are an authorized user. This critical information is only required one time during the initial sign up. We are legally obligated to protect all taxpayer information. Treasury utilizes appropriate physical, technical, and administrative procedures to safeguard the information we collect and process. All Michigan Department of Treasury employees are properly trained and legally bound to appropriately ensure that your personal information is protected.

Question	Answer
Can I use MTO without MBOS?	No, the only way to access MTO is through MBOS. There is an initial authentication step that needs to be done once, but the member must still go through MBOS.
If I am a taxpayer who files by paper, uses commercial software, proprietary software, and/or a Payroll Service Provider (PSP), do I still have to sign up for MTO?	<p>You are still encouraged to sign up for MTO. MTO offers a wide range of other e-services, including, but not limited to:</p> <ul style="list-style-type: none"> • Maintaining and updating your Registration, including addresses, officers, and partners • Adding or discontinuing tax types • Discontinuing a business • Viewing past SUW tax returns and a history of payments • Viewing correspondence sent from the Michigan Department of Treasury
If a taxpayer has already set up their account in MBOS and/or MTO, will generating a new Access Code cancel the existing Access Code or passwords?	<p>If a taxpayer has already set up MBOS, requesting a new Access Code will not interfere with their MBOS password.</p> <p>If a taxpayer has previously requested an Access Code for MTO but not used it, any new Access Code (either by request or provided in the SUW Registration Letter) will become valid, and the old Access Code will no longer work.</p> <p>If a taxpayer has already set up MTO and receives a letter with a new Access Code, no further action is required by the taxpayer. Their access and MBOS password will not be affected by the new Access Code.</p>
Why is my personal information such as SSN, Diver's License, and Date of Birth requested in MTO?	<p>The information required during the MTO process allows us to verify that you are an authorized user. This critical information is only required one time during the initial sign up. We are legally obligated to protect all taxpayer information. Treasury utilizes appropriate physical, technical, and administrative procedures to safeguard the information we collect and process. All Michigan Department of Treasury employees are properly trained and legally bound to appropriately ensure that your personal information is protected.</p>

Michigan Business One Stop (MBOS) Frequently Asked Questions (FAQs)

Question	Answer
When I try to sign up to MBOS, I receive a message that my business is already registered.	<p>Only one business profile can exist for your business in MBOS, established by the Business Owner or another party as the primary account holder.</p> <ul style="list-style-type: none"> • If you have already created a profile but do not remember your password, you can contact Michigan Business One Stop (MBOS) Help Desk at 877-766-1779 to reset your password. • If another employee of your company has previously created a profile, you will need to contact the employee to request delegated access. • If another employee of your company has previously created a profile and has now left your company, your business profile will need to be reset. Please contact the MBOS Help Desk at 877-766-1779 for assistance.
My business has multiple subsidiary operating units under the corporate entity. How will this structure appear in MBOS?	Each of your business subsidiary operating units should have a Federal Employee ID Number (FEIN). Each FEIN number is viewed as a separate business profile in MBOS. Therefore, each operating unit will create a separate business profile in MBOS to be able to manage registration, file, and pay taxes through Michigan Treasury Online (MTO).
I have assigned one employee to handle my Sales and Use Tax, and a different employee to handle my Withholding Tax. Can they both have access to my MBOS business profile?	You, as the business owner or primary account holder of your business, have the ability to add delegates to the business profile in MBOS. You will have to log in to MBOS, using your own login ID and password, and delegate access to both (or multiple) employees. Please view the tutorials called "Michigan Business One Stop Delegated Authority" on www.michigan.gov/mtobusiness for helpful information on delegating access.
I outsource my Payroll Withholding to a Service Provider. I do not want the external Service Provider to see my business information.	You can delegate access to any external party. When choosing the type of access to delegate, select Tax Specific Access and only choose the Withholding Tax Type. The external party will only be able to see information pertaining to this tax type. This functionality will be available in early 2015.
I use two separate entities to file my tax returns and to make payments. How can I delegate access to both, without allowing them access to all of my information?	In early 2015, you will be able to delegate Edit access to any tax type which is necessary for the entity responsible for filing your taxes. You can then delegate View access to the tax types for the entity which is responsible for only making payments. Any delegate with View access can make payments on behalf of your business. Please view the "Michigan Business One Stop Delegated Authority" tutorials on www.michigan.gov/mtobusiness for helpful information on delegating access.
How does a delegated individual's status change from Pending status to Accepted status in MTO?	Once an individual is added as a delegate, an automated email is sent to their email address. They must complete the steps in the email in order to become Accepted and to be able to add a task for MTO.
Why do I have to log in through MBOS? Why can't I log in directly to MTO to manage my registration, file, and pay my taxes?	The State of Michigan has created MBOS as a one-stop taxpayer interface. MBOS allows you to do business with many different State Departments. It is a State of Michigan guideline for all business entities to have one business profile. MTO is a specific portal designed to allow you to do business with the Department of Treasury. MTO must be accessed by first logging into MBOS.
How does the taxpayer suspend their delegate with whom they have terminated a relationship?	<p>To change or delete a delegated authority's access, on the Delegated Authority tab, click the Recycle Bin icon to delete or the Pencil icon to change.</p> <p>The process is outlined in tutorial documents at www.michigan.gov/mtobusiness.</p>

Sales, Use, and Withholding (SUW) Frequently Asked Questions (FAQs)

Question	Answer
I would like more specific information on changes related to Sales, Use and Withholding (SUW).	Information will be provided for taxpayers regarding the upcoming changes to SUW on the MTO Business Services website at www.michigan.gov/mtobusiness beginning in mid-December.
Will a tax booklet be mailed to me?	Beginning with the 2015 Tax year, tax booklets will no longer be mailed. We prefer that you e-file your tax returns. If you choose not to use MTO to be able to e-file, you will need to download a form from the michigan.gov website
Is E-filing required for all payers of SUW?	<p>E-filing SUW returns is not required for all taxpayers. As such, the vast majority of taxpayers will have 3 filing options:</p> <ol style="list-style-type: none"> 1) E-file through Michigan Treasury Online (MTO); 2) E-file through state approved commercial or proprietary software; and 3) Paper file by downloading the appropriate form/return from the state's website (beginning in 2015, we no longer will mail paper forms). <p>However, it is true that certain forms must be e-filed and therefore, for those limited taxpayers, e-filing is required. The forms that must be e-filed are:</p> <ol style="list-style-type: none"> 1) Vehicle dealer credit; 2) Fuel related (retail/supplier/wholesaler) credits; and 3) SUW taxes 4% and 6% annual return <p>Taxpayers that file one or more of the above 3 items, must electronically file using either MTO or state approved commercial or proprietary software.</p>
Can businesses that currently paper file, still paper file SUW payments in 2015?	Although we strongly encourage SUW taxpayers to e-file both their returns and any payments to enjoy higher filing accuracy and efficiency, SUW taxpayers (with the limited e-file exceptions noted above) can still paper file returns and payments in 2015. The returns will need to be obtained from the state's website as we will not mail out paper forms any longer.

Payments Frequently Asked Questions (FAQs)

Question	Answer
<p>If I am already set up to make EFT payments, do I continue to go to the present bizpayments website or to MTO to make my payments in 2015?</p>	<p>EFT payments must now be made through MTO. The PayConnexion (PCX) system will be decommissioned for SUW tax payments in early 2015. Other tax type payments (including MBT, CIT, and FTW) may still be made through the bizpayments website's PCX link.</p> <p>The existing link on the bizpayments web site will continue to be active in calendar 2015 as this link is needed by CIT/FTW/MBT taxpayers desiring to make electronic payments via PCX.</p> <p>SUW taxpayers will be able to continue to make 2014 and prior electronic payments via the existing link until early 2015. In approximately March 2015, the SUW related tax codes in PCX will be deactivated. When that occurs, the SUW taxpayers will no longer be able to make electronic payments via PCX from the existing link on the bizpayments web site.</p>
<p>Can I send a paper check if I e-file my return?</p>	<p>If you e-filed your return through MTO but did not include an electronic payment, MTO allows you to print a Sales, Use, and Withholding Payment Voucher (Form 5094) to submit with your paper check. However, please note that processing time is 7 to 10 business days.</p>
<p>What is the process for making EFT debit payments starting in 2015?</p> <p>a) Do I still have to complete an EFT Debit Application to receive a PIN and password?</p> <p>b) Will current EFT filers have to "sign-up" or can they simply just make payments?</p> <p>c) Will new MTO users desiring to make EFT payments in 2015 need to "sign-up" for EFT on the Registration tab of MTO?</p> <p>d) Will there be an option for my Payroll Service Provider, Third Party Administrator or CPA to make EFT Debit payments?</p>	<p>a) EFT Debit applications will no longer need to be completed to make EFT Debit payments for Sales, Use, and Withholding. If you are requesting to pay CIT, MBT, FTW, Motor Fuel, 9-1-1 Charges, Tobacco, IFTA, or HICA by EFT Debit, you will still need to complete the correct EFT Debit applications for these taxes and fees.</p> <p>b) Current EFT filers will not have to "sign-up" to use the new payment method through the MTO. You can access the File and Pay tab in MTO, and will be redirected to a new version of Payconnexions. Once there, you have the option to complete a new registration, which will allow you to store bank account or credit information, or log on as a guest and enter this information with each payment. You will no longer need to wait to receive an approval letter for this process.</p> <p>c) New users of MTO will not need to "sign-up" for EFT to make payments electronically. See the instructions for filing and paying electronically above (b).</p> <p>d) In order for a representative to make an EFT Debit payments on your behalf, they will need to be added to the MTO as a delegate. Once established they will have the same payment options as their client.</p>
<p>Will taxpayers that have foreign banks have any other electronic option to pay other than ACH credit?</p>	<p>Yes, MTO will offer the option to pay SUW taxes by credit card.</p>

Sales Tax License Frequently Asked Questions (FAQs)

Question	Answer
How can I request a copy of my sales tax license?	<p>If your business was registered on or after March 3, 2014 go to MTO through your MBOS account and select the "Correspondence" tab. Users will see correspondence regarding MBT, CIT, FTW, SUW, and Registration relative to transactions submitted after March 3, 2014. Look for the Sales Tax License in this list. Click on the PDF to view and print your license.</p> <p>Taxpayers can use the "request a copy of sales tax license" options in Treasury's automated telephone system at 517-636-6925. Callers should be prepared to identify specific tax, payment amounts and the tax period the amount was submitted to authenticate with this system.</p>
Will my current Sales Tax license continue to be valid until September 2015?	Yes, your current tax license will remain valid and will not change with the implementation of the new system. Your current license number will continue to be associated with your business and you can use it through September 2015.
Will I need to update my direct pay authority letter with a new license number? Will the new system impact current direct pay authority or require new exemption certificates to be used?	Current sales tax licenses will expire in September 2015 and a copy of your license can be accessed within your MTO business profile. The implementation of the new MTO services and the expiration of the current sales tax license does not eliminate or in any way diminish your current direct pay authorization. As a result, you do not need to update your direct pay authority letter with the State of Michigan.
Since Treasury has discontinued sending out booklets how will I get my sales tax license?	<p>Treasury anticipated this change and has made your sales tax licenses valid until September of 2015.</p> <p>However, if you are a business that created a new business registration after March 3, 2014, you can request a copy of your sales tax license through MTO.</p> <p>Taxpayers can use the "request a copy of sales tax license" options in Treasury's automated telephone system at 517-636-6925. Callers should be prepared to identify specific tax, payment amounts and the tax period the amount was submitted to authenticate with this system.</p>
May I start selling products even though I have not yet submitted a 518 form or haven't received my sales tax license?	You do not need to wait for a sales tax license to begin selling items at retail; you may start to collect taxes at any time, HOWEVER, you are required to submit taxes collected to the State of Michigan. For additional information, please visit our website at www.michigan.gov/taxes .
Who needs to have a sales tax license?	Individuals or businesses that sell tangible personal property to the final consumer need sales tax licenses.
Is there a fee for a sales tax license?	No, there are no fees for sales tax licenses.

Business Registration Frequently Asked Questions (FAQs)

Question	Answer
How can I check on the status of my application?	<p>E-Registration happens in nearly real time. Within a few days of your 518 submission, you should receive a message back that will contain a confirmation number and an access code which will allow modification of the 518 form ONLY.</p> <p>If Sales and/or Use tax was selected, and that portion of the application was submitted correctly, a sales tax license will be issued by mail within a month. If any portion of the application was incomplete, a letter will be mailed requesting that the taxpayer go to their online profile (MBOS) and make changes/corrections in MTO. It could take up to 6 weeks to receive the letter with requested corrections/changes.</p>
How can I register for Michigan business taxes?	You need to complete Form 518, Registration for Michigan Business Taxes, which can be done online at www.michigan.gov/business . You will need to have an FEIN number. Complete the business profile, then complete the Registration process. Once you have completed both the business profile and the e-Registration, be sure to add MTO to the task list in "My Workspace". It may take a few days for the completed Registration task to appear on your list. Once you receive your access code from Treasury, you can authenticate your account and use this application to make changes to your account.
How can I get an FEIN (Federal Employer Identification) number?	You can apply for an FEIN on line at www.irs.gov and get the number within minutes. You can also fax an application (form SS-4) to the IRS at 859-669-5760 or call them at 800-829-4933 for more information.
Can I register over the phone?	No. You must use the online registration application process at michigan.gov/business .
When should I submit the Concessionaires Form (5089) and when should I submit a Registration Form (518)?	Submit the concessionaires form if you're only doing Michigan events 1 or 2 times. (This form is designed for people who sell items at craft fairs, county fairs, etc.) If you are participating in 3 or more events in a year, then you should complete a 518 from using the e-Registration application in MBOS.
Can you mail me a 518 Form?	For faster processing of your application, please use the online E-Registration application. If you do not have access to a computer visit your local library.
How do I make a change to my e-Registration after I've submitted it?	<ul style="list-style-type: none"> • "For Businesses" <ul style="list-style-type: none"> o If you are within the 10 days following submission, you will find a "modify 518" link in your task list in MBOS. This will allow you to update the application, including the FEIN. o If there is not a "modify 518 " link on the task list, please go to MTO to make the changes rather than submitting an additional 518. • "For Individuals And Service Providers" - these users will not have a "modify 518" link and will need to access their MBOS account (set one up if they haven't), then add MTO and make changes through MTO.
Can I submit the 518 Form without providing a Social Security Number?	Yes. Otherwise, you will receive a letter within 4-6 weeks requesting this information.
Does a business registering ONLY for sales tax have to put previous business info for Schedule B even if they do not have employees?	No.
If we have more than one Michigan location, do we have to submit a form 518 for each individual location?	<ul style="list-style-type: none"> • No. When a new registration is received indicating that business will be conducted from more than one location, the registration application/form must list each location. When the application is processed, multiple copies of the sales tax license will be sent to the legal address. You can also print copies of the Sales Tax licenses issued since March 2014 from the correspondence tab in the MTO application. • If you are currently registered and are adding locations, utilize MTO to add locations.
Which "business category" should I select on the 518 form if my exact business type is not listed?	Pick the code that most closely represents your business type. In addition, fill out the "define your business activity" section explaining exactly what you are selling/producing.

Question	Answer
For registration, what is the definition of a "legal address"?	The location where the company's records and accounting information is kept.

Miscellaneous Frequently Asked Questions (FAQs)

Question	Answer
<p>If my business currently uses ME numbers on the direct pay letter, will I need to obtain a new direct pay letter from Treasury that references the FEIN rather than the ME number? How long will it take to obtain the new direct pay letter?</p> <p>My business will need to send active suppliers a copy of the new direct pay letter so they have the current letter in order to stay in compliance.</p> <p>Modifications to my business' systems would be required in order to reflect the change on any new and existing purchase orders to stay in compliance.</p>	<p>Please allow 14 days for direct pay letter requests to be completed. However, the existing direct pay letter referencing the ME# is still valid and there is no need to obtain a new direct pay letter from Treasury. Treasury is able to tie the existing ME#'s to the associated FEIN.</p> <p>The existing Direct Pay letter will still be valid and can be tied back to the associated FEIN. New Direct Pay letters are not required and do not need to be provided to active suppliers.</p> <p>The Department of Treasury encourages the filing of 2015 returns using the FEIN#, however, returns received with an ME# will post to the associated FEIN and satisfy the filing obligation for that account. If tax reporting for new and existing purchase orders that reference an ME# is paid using a return that references the ME#, Treasury will process the return and tie it to the FEIN number to satisfy the filing obligation requirement.</p>
<p>How is my private information safeguarded by the Michigan Department of Treasury?</p>	<p>The Michigan Department of Treasury takes the safe guarding of our Taxpayers personal information seriously. We are legally obligated to protect all taxpayer information. Treasury utilizes appropriate physical, technical, and administrative procedures to safeguard the information we collect and process. All Michigan Department of Treasury employees are properly trained and legally bound to appropriately ensure that your personal information is protected.</p>
<p>I am a taxpayer from another country and my "ID" number contains letters. I do not have any ID number equivalent to an SSN. What should I enter in the SSN field?</p>	<p>Although the Department is currently reviewing system modifications that would allow taxpayers in your situation the ability to use MTO, we are not sure when those changes will be implemented. We apologize for the inconvenience, but you will need to continue to submit your information using paper forms at this time.</p>
<p>Can I view correspondence in MTO?</p>	<p>Only correspondence from SAP (SUW) is housed in MTO, not correspondence from Collections. Only SAP related correspondence will be visible in MTO.</p>
<p>Where do I get an exemption certificate?</p>	<p>Go to www.michigan.gov/taxes and use the form search feature to select form 3372 (Michigan Sales and Use Tax Certificate of Exemption). For an in-depth discussion of nonprofit entities, please consult Revenue Administrative Bulletin.</p>
<p>What is the current withholding tax rate?</p>	<p>The current rate is 4.25% of gross wages. Information about the withholding tax rate can be found on Treasury's taxes website www.michigan.gov/taxes.</p>