MTO Learning Series

SUW Tax Service: Letters and Licenses

Disclaimer

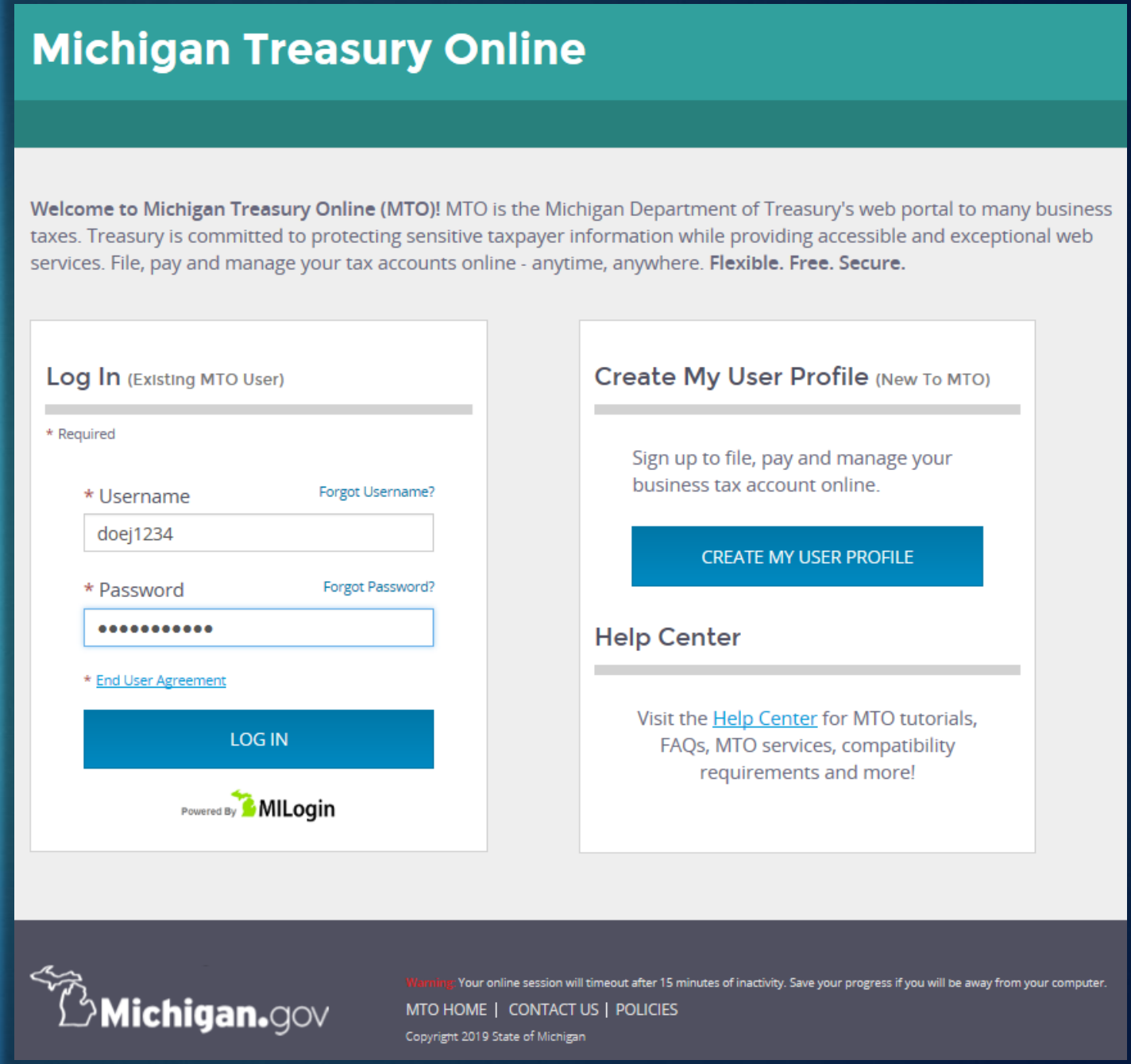
This handout is provided for illustrative purposes only. The content does not carry the weight of law, bulletins or rulings. Therefore, it should only to be used as an aid for navigation reference.

The topics covered, screenshots provided and guidance supplied is subject to change. The most current Treasury information regarding this topic is available at **michigan.gov/taxes**.

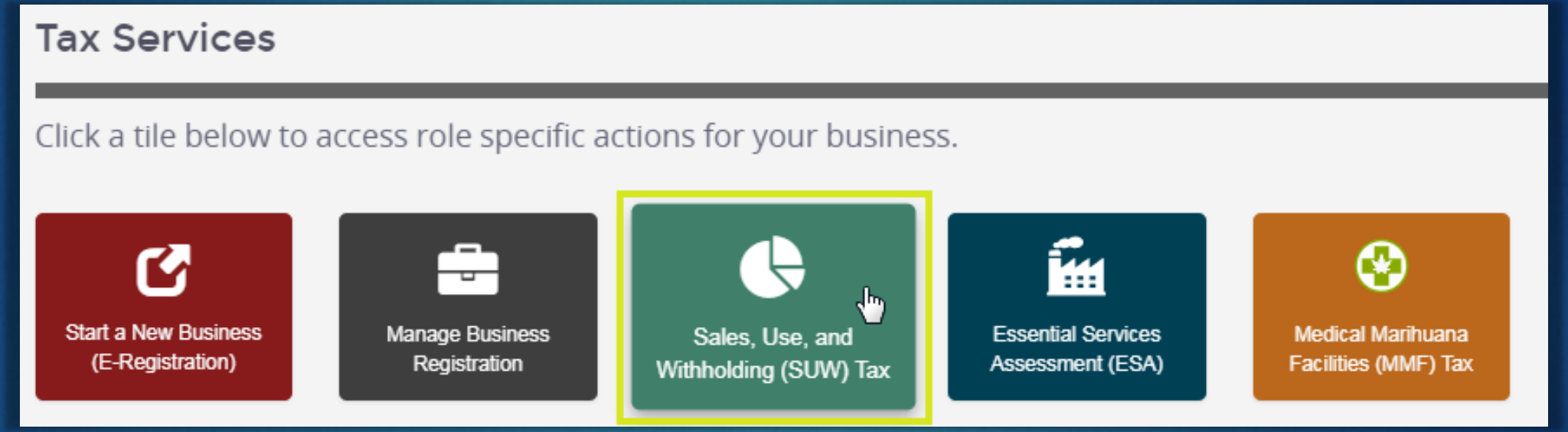
log in to MTO

mto.treasury.michigan.gov

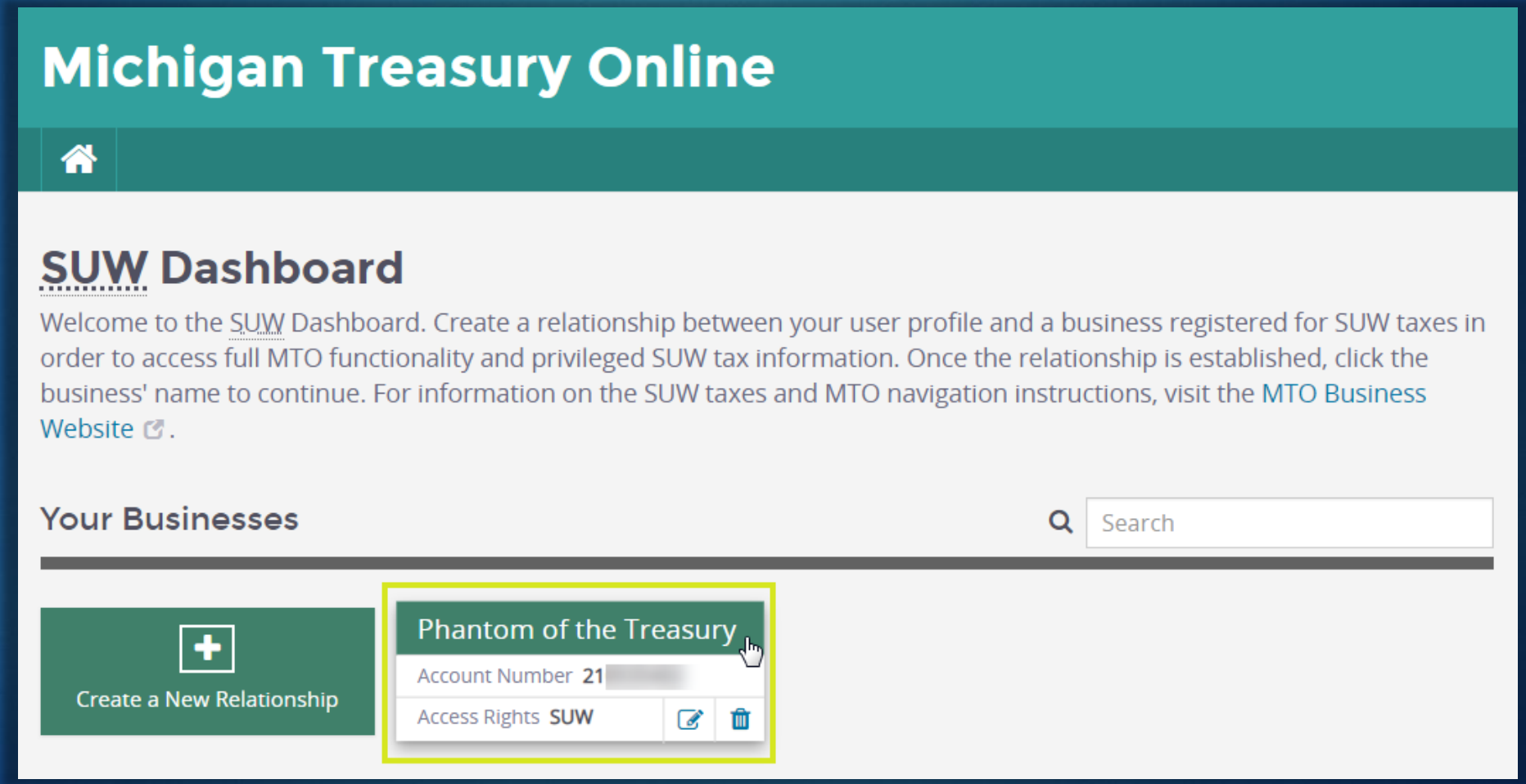
On the left side of the screen, enter your personal credentials to log in to MTO.



select the Sales, Use and Withholding (*SUW*) Tax Service from the homepage

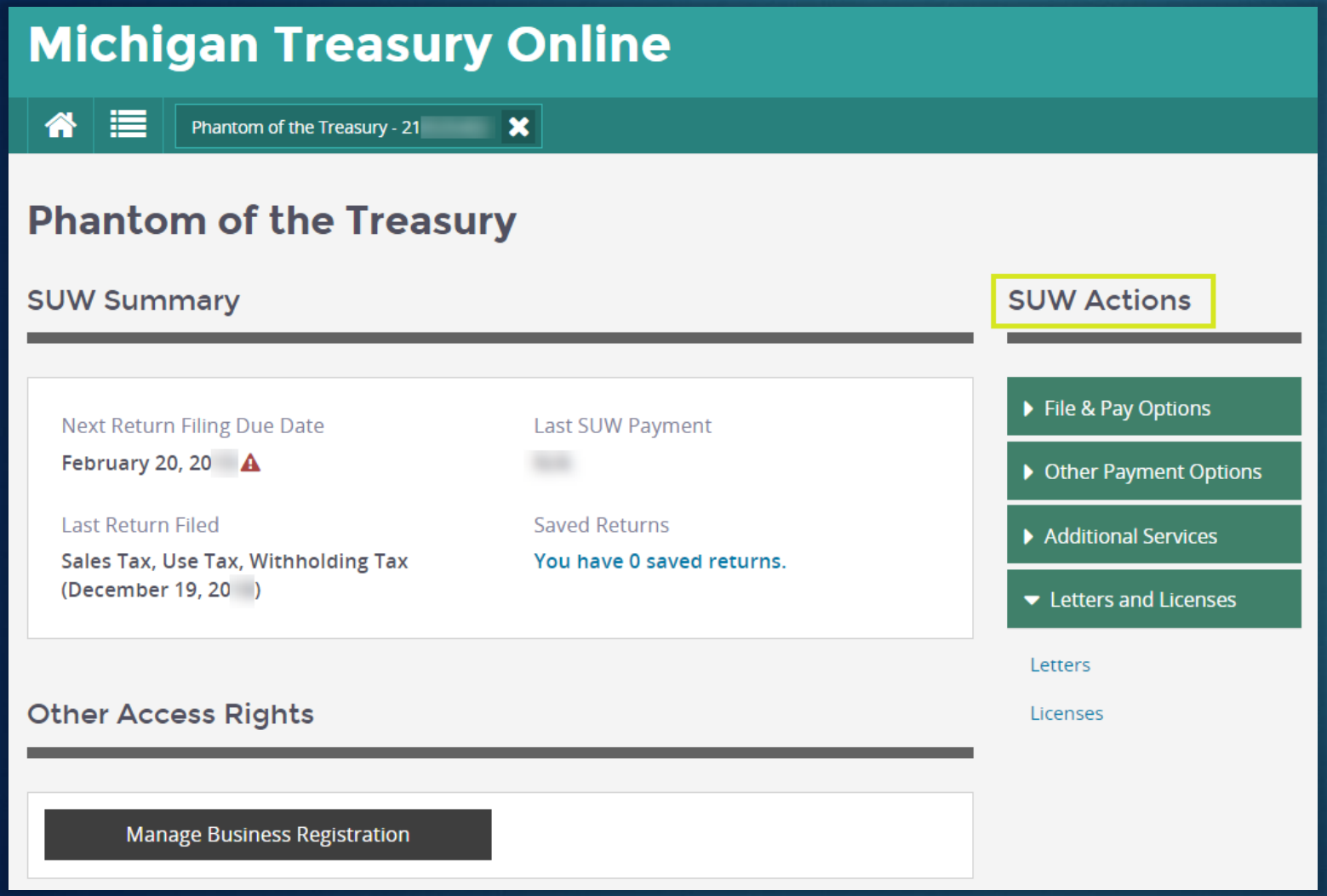


locate your business on the Dashboard and click the business' name



the business summary page

overview and starting point of your business interactions with Treasury



SUW Summary

- overview of Treasury sales, use and withholding tax information

SUW Actions

- MTO functions allowing you to send and view SUW tax information.
- This training document focuses on retrieving Treasury issued correspondence and/or your sales tax license.

Other Access Rights

- If you have connected to this business through a different Tax Service, jump to that Tax Service's business summary page without needing to return to the homepage.

Letters and Licenses

IN 2 EASY STEPS

Step 1: *SUW Actions – Letters*

Michigan Treasury Online

Phantom of the Treasury - 21

Letters

Displayed are all correspondences issued by Treasury's Business Taxes Division regarding sales, use and withholding (SUW) taxes for this business. If you have questions or concerns, call customer contact at 517-636-6925.

SUW Letters

Type	Date Sent	View PDF
Letter of Inquiry - Delinquency Letter	May 31, 20	VIEW PDF
Filing Frequency Change Letter	October 16, 20	VIEW PDF

SUW Actions

- File & Pay Options
- Other Payment Options
- Additional Services
- Letters and Licenses
  - Letters
  - Licenses

- access Treasury issued correspondence related to the business' sales, use and withholding tax obligations
- available on MTO immediately; even if you have not received the letter in the mail yet.
- tax years 2015 and beyond on MTO

Access a letter by clicking the ***VIEW PDF*** button.

letter example

Michigan Department of Treasury
5134 (03 -14), page 1

Michigan Sales, Use and Withholding (SUW) Taxes
Notice of Filing Frequency Change

Issued under authority of Public Acts 167 of 1933 and 94 of 1937, as amended.

Business Tax Section
Michigan Department of Treasury
P.O. Box 30427
Lansing, MI 48909
www.michigan.gov/taxes

PHANTOM OF THE TREASURY
[illegible]

Notice Date: October 23, 20[illegible]
Account Number: 21[illegible]
Refer To: Business Tax
Phone: (517) 636-6925

This letter is to notify you of the determination made after review of your Sales, Use and Withholding Tax account.

Your filing frequency has been changed to Annual filing. Effective 01/01/2019 you will be required to file according to the schedule below. You must file a return, even if no tax liability is due.

Businesses that make retail sales or hire employees must register their business and file periodic returns to pay the sales, use, and withholding taxes due. Treasury sets a monthly, quarterly, or annual filing frequency based on the tax liability.

The letter image will open in a new web browser window or tab in PDF format.

Step 2: *SUW Actions – Licenses*

Michigan Treasury Online

Phantom of the Treasury - 21

Licenses

Displayed are licenses issued by Treasury to this business. For questions related to Treasury licenses, contact Registration at 517-636-6925.

Registered Licenses

Type	Date Sent	View PDF
Sales Tax License Correspondence	November 22, 20	VIEW PDF
Sales Tax License Correspondence	November 28, 20	VIEW PDF
Sales Tax License Correspondence	January 16, 20	VIEW PDF

SUW Actions

- File & Pay Options
- Other Payment Options
- Additional Services
- Letters and Licenses
  - Letters
  - Licenses

- access the business' sales tax license for tax years 2015 and beyond
- must be displayed in your retail location or be available upon request
- no longer mailed

Access a letter by clicking the ***VIEW PDF*** button.

license example

Michigan Department of Treasury
164 (Rev. 4-06)

Sales Tax Registration Notice

PHANTOM OF THE TREASURY

Your annual return is due February 28

Below is your Sales Tax License. This license should be displayed in your place of business.

Treasury uses your Federal Employer Identification Number (FEIN) as your sales tax account number whenever possible. If you do not have an FEIN, Treasury has assigned you a 9 character account number beginning with "TR" and followed by a 7-digit number.

You should notify the Michigan Department of Treasury of changes to your business ownership, business address or federal employer number. You can complete these changes using Michigan Treasury Online (MTO) by visiting www.michigan.gov/mtobusiness. You can access your existing MTO account or you will need to register your business to begin using Treasury's electronic services.

Effective with the mailing of this license, Treasury will no longer mail multiple licenses for businesses with more than one location. You may photocopy the license below as needed, or you may access your MTO account to print additional copies.

Note: The expiration date for the sales tax license is changed to December 31 and coincides with the calendar year it is issued for.

CUT ALONG THIS LINE

164 (Rev. 4-06)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY

Sales Tax License

PHANTOM OF THE TREASURY

ACCOUNT NUMBER
21-

EXPIRATION DATE
Dec 31, 20

The license image will open in a new web browser window or tab in PDF format.

Michigan Department of

TREASURY