

# Instructions for Form 5094 Sales, Use and Withholding (SUW) Payment Voucher

**IMPORTANT:** Payments can be made electronically by direct debit from your checking or savings account by using Michigan Treasury Online (MTO) at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov), or when supported by approved tax preparation software. You do not need to mail Form 5094 to Treasury when making your payment electronically.

**Do not use this voucher in lieu of filing the required monthly, quarterly or annual SUW return.** Use this voucher to remit payment by paper check for taxes reported separately on monthly, quarterly or annual SUW paper or e-filed returns.

The payment indicated on line 7 will be applied as indicated on lines 1 - 6 below.

To ensure that payments are correctly applied to the account:

- Do not attach tax return copies to Form 5094. Attaching copies will delay payment processing and may inflate tax liabilities on the account.

- Verify that the nine-digit “Business Account Number” and the specified “Return Period” for which to apply the payment appear clearly and correctly on the voucher.
- **Detach the SUW Payment Voucher from these instructions.**
- Mail the voucher and the check (do not staple the check to the voucher) to the address on the voucher.

Do not use this voucher to make any other payments to the State of Michigan.

For assistance, call 517-636-6925. Assistance is available using TTY through the Michigan Relay Center by calling 711.

Visit [www.michigan.gov/businessstaxes](http://www.michigan.gov/businessstaxes) for additional information.

Michigan Department of Treasury  
5094 (Rev. 04-25)

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

## 2026 Sales, Use and Withholding Payment Voucher

Taxpayer's Business Name
Business Account Number (nine-digit FEIN or TR Number)
Return Period (MM-YYYY)

To pay by check, **send this voucher and payment due to:** Michigan Department of Treasury, P.O. Box 30406, Lansing, MI 48909-7906. Make check payable to “**State of Michigan**” and include your **account number** and **return period** on the check. This voucher does not need to be sent when making your payment electronically through Michigan Treasury Online (MTO) at [mto.treasury.michigan.gov](http://mto.treasury.michigan.gov) or with tax preparation software.

1. Sales Tax.....	1.		
2. Use Tax (Sales/Rentals).....	2.		
3. Use Tax (Purchases).....	3.		
4. Michigan Withholding.....	4.		
5. Penalty.....	5.		
6. Interest.....	6.		
<b>7. TOTAL PAYMENT.</b>	<b>7.</b>		