



Michigan Department of
TREASURY

Engagement. Service. Improvement.

Make a CIT Audit Payment

Michigan Treasury Online (MTO) Learning Series

Rev. August 2022

**MTO's *Fast Pay* Guest Service
is the only way to pay
Corporate Income Tax (CIT)
audits electronically.**

Why use *Fast Pay*?

- ▶ Proof of payment – confirmation number
 - print from the payment screen
 - sent to the email address listed on your MTO profile
- ▶ Control your payment
 - Treasury receives your payment on the “Payment Date”; this is the date you select in the MTO payment system.
 - Schedule an MTO payment **as early as the next business day**. For next business day processing, initiate your payment before 8:00 p.m. EST.
 - Schedule your payment date up to 90 days in the future.



CIT Audit Payment

6 EASY STEPS

Step 1

On the MTO homepage, select *Fast Pay* under the Guest Services section.

Guest Services

Guest Services portals provide an alternative means for submitting information to Treasury. Therefore, **privileged account information is restricted.**



Bulk E-File



Fast File



Fast Pay




Streamlined Sales



EFW2 Upload

Step 2

Enter the business' Treasury account number.
Click NEXT to continue.



Fast Pay


Fill in all of the information below and on the subsequent pages to initiate a payment.

Basic Business Details

* Complete the required information below.

* FEIN or Treasury Number (TR)


NEXT

CANCEL 

Step 3

Identify payment details.

- ▶ **Tax Type:** Corporate Income Tax
- ▶ Check the “**Audit Payment**” box.
- ▶ **Payment Type:** always select “Annual”
- ▶ **Payment Year:** CIT audit payments are available for tax years 2012 and beyond. *See the next page of this tutorial for guidance on properly selecting the payment year.*
- ▶ **Payment Period** automatically populates with “December Annual”.
- ▶ Click **NEXT** to continue.



Fast Pay

Complete the required information below.

Payment Details

* Required

* Tax Type

Corporate Income Tax ▼

☒ If this is an Audit Payment, please check this box.

* Payment Type

Annual ▼

* Payment Year


2021 ▼

* Payment Period

December ▼

NEXT

BACK

CANCEL 

Identifying the audit payment year

Audit Period	Payment Type	Payment Year	Payment Period	Example
1 tax year	Annual	the audited tax year	December (Annual)	<ul style="list-style-type: none">■ The business was audited for the 2019 tax year.■ Select Payment Year: 2019
multiple tax years (combined payment)	Annual	the earliest tax year of the audit	December (Annual)	<ul style="list-style-type: none">■ The business was audited for tax years 2018, 2019, 2020, 2021.■ Whether payment is due on 1,2, 3, or all audited years, you can make one payment.■ <i>This is the preferred method for paying multiple year audits .</i>■ Select Payment Year: 2018.
multiple tax years (separate payments)	Annual	each audited tax year where payment is due	December (Annual)	<ul style="list-style-type: none">■ The business was audited for tax years 2018, 2019, 2020, 2021.■ Whether payment is due on 1,2, 3, or all audited years, you have the option to send payment separately by tax year.■ <i>Choose this approach if you are processing payment from different bank or card accounts for each year.</i>■ Repeat the entire tutorial process for each audited tax year for which a payment is due.■ Select the applicable tax year in the Payment Year drop-down menu for every separately processed payment.

Step 4

Complete the payment form.

► Payment Period

- The payment details you identified.
- Select the tax type(s) you want to pay.

► Your Payment

- Enter the tax, penalty and interest payment amounts by tax type.
 - Reference your total payment in the bottom right.
- Click **PAY** to schedule your payment.



Fast Pay

Fast Pay allows a taxpayer to quickly send a payment to the Michigan Department of Treasury. Taxpayers can pay CIT, MBT, SUW, or MRE tax through the Fast Pay portal.

Below is a summary of the payment you have requested. Complete the required sections before scheduling your payment.

Payment Period : **Audit - Annual - December 2021**

Please select the type of taxes you would like to pay from the list given below and then enter the taxes in the form given below. If you selected the SUW tax type, please indicate the specific taxes you wish to pay below (check all that apply).

☒ Corporate Income Tax

Your Payment

Enter your payment amounts in the Tax Amount, Penalty Amount and Interest Amount fields for each tax type below. If a payment category does not apply, leave it blank. Click the payment button to initiate the payment.

Tax Type	Tax Amount (\$)	Penalty Amount (\$)	Interest Amount (\$)
Corporate Income Tax	5,000.00	0.00	0.00
			Total : \$

PAY

BACK

CANCEL X

Step 5

Transfer to the MTO Payment System.

Leaving Michigan Treasury Online

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.

CANCEL



CONTINUE

Michigan Treasury Online Secure Payments

Powered by J.P. Morgan Chase

[Privacy](#) [Customer Service](#) [Exit](#)

Make Payment

Manage Accounts

Pending Payments

Payment History



Make a Payment - Business Taxes

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 Business Tax 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*:

\$

Payment Date*:

PAYMENT METHOD

- ▶ After clicking **PAY** on the payment form, click **CONTINUE** on the Leaving Michigan Treasury Online pop-up window within 1 minute. This action provides your consent to be securely transferred and automatically logged in to the MTO Payment System, Payconnexion, which is hosted by JPMorgan Chase.
- ▶ The MTO Payment System opens in a new browser window or tab.
- ▶ Your Total Payment from the payment form appears in the Payment Amount field on Payconnexion.
- ▶ Choose your Payment Date. **Remember, the earliest payment date is the next business day if initiated before 8:00 p.m. EST.**

Step 6

Schedule your payment.

PAYMENT METHOD



Saved Account*:
☒ Select

PAYMENT METHOD

New Account*:
☒ eCheck

PAYMENT METHOD

New Account*:
☐ eCheck
☒ Credit/Debit Card



Card Number*:

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.

Continue

Cancel

Payment Confirmation - Sales, Use, Withholding Taxes [Privacy](#) [Help](#) [Exit](#)

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:

► Select your Payment Method.

- E-check is free of charge; debit and credit card transactions incur fees.
- You have the option to save payment information to use for future payments made by you for this business.
- You can provide new payment information at any time.

► After scheduling the payment, you will receive a confirmation number.

This payment confirmation number:

- includes alpha and numeric characters.
- is displayed immediately and is sent to the email address associated with your MTO user profile.
- must be printed and provided to your Treasury auditor.

► Click **EXIT** to securely leave Payconnexion and return to MTO.

Disclaimer

This is a production of the Michigan Department of Treasury.

The information provided in this tutorial is for illustrative and navigational purposes only and the content does not carry the weight of law, bulletins, or rulings. The topics covered and guidance supplied is subject to change.

Please contact us with any questions or feedback at TreasuryOutreach@michigan.gov.



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