

# Sales, Use, and Withholding Taxes 2016: Summary of Changes



The Michigan Department of Treasury will release its 1<sup>st</sup> set of 3 enhancements to the Michigan Treasury Online (MTO) e-services in January 2016. A major change is the elimination of Michigan Business One Stop (MBOS), a registration application. This change creates several benefits including but not limited to: A **single sign-on process, streamlined business authentication, real time access to paying or filing a return, and the ability to self-delegate.**

The MTO 2016 enhancements are presented below:

## Highlights:

- MBOS is being removed
- Simplified process via a single set of log-in credentials: customers will need just one username and password to enter the site, file a return, and make an e-payment
- Reduction in the steps to create a user profile and create a new business relationship
- Authorized users now have the ability to self-delegate to a business
- For faster access, taxpayers' access codes are now emailed

## Business Authentication is Streamlined:

- The following access types are available for selection:
  - **Manage Business Account Information** – includes Registration and File and Pay
  - **File and Pay Sales, Use and Withholding Taxes Only** – includes account details
  - **Fast File Now** – similar to a guest access, where no previous filing and payment history is shown; allows for immediate access to file and pay your tax returns without creating a business relationship
- Simplified the delegation process:
  - Self-delegation that uses shared secrets
  - The access codes are emailed instead of paper mailed
- Once a user has established the Manage Business Account Information role, a letter will be sent to the legal business address on file to provide notification of this additional access to the taxpayer's account

## MTO is More User-Friendly:

- The ability for users to reset their own passwords and retrieve forgotten usernames/passwords
- Buttons are now color coded to make it easier to identify important actions

## Sales Tax Licenses

The new expiration date displayed on the Sales Tax License is December 31<sup>st</sup> of the current tax year. For businesses that have MTO access, you may retrieve and print your Sales Tax License by accessing your online account. **Treasury is only providing 1 license for each registered account.** Businesses with multiple locations registered under a single account number will need to either copy the license provided, or print additional copies from your MTO account.

## Filing Options

Treasury offers three filing options :

1. Free E-file: Using the state's website, MTO
2. E-file: Using Treasury-approved commercial or proprietary software
3. Paper file (for eligible forms only): Downloading forms from Treasury's website and mailing a completed copy

**Note:** Paper forms are not available for:

- Form 5083, Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule
- Form 5085, Fuel Retailer Supplemental Schedule
- Form 5086, Vehicle Dealer Supplemental Schedule
- Form 5091, SUW Taxes 4% and 6% Annual Return
- Form 5093, SUW Taxes 4% and 6% Amended Annual Return
- Form 5096, SUW Taxes 4% and 6% Monthly/Quarterly Return
- Form 5097, SUW Taxes 4% and 6% Monthly/Quarterly Amended Return

**These filers must use MTO, Approved Commercial, or Proprietary Software**