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**FOR IMMEDIATE RELEASE**  
[www.michigan.gov/treasury](http://www.michigan.gov/treasury)

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## ***Treasury Posts Service Tax Information On-Line*** ***Use Tax Overview, Analysis, and FAQ's Available***

The Michigan Department of Treasury has activated a Web site dedicated to recent tax changes, including the extension of Michigan's Use Tax to select services. The site, located at [www.michigan.gov/taxchanges](http://www.michigan.gov/taxchanges), offers web pages for specific tax changes, including information about the Use Tax, the Michigan Business Tax, and the income tax rate change.

The Web page for the extension of the Use Tax to select services offers an easy-to-understand description of the Use Tax and provides important information (and guidance) that will help businesses determine if they might be subject to the Use Tax and, if so, how to comply with the extension to select services. The page also includes descriptions of the services subject to, and exempt from the tax, as well as filing dates, forms, and frequently asked questions.

The Web page for the income tax rate change includes updated withholding tables for businesses as well as forms and instructions for employers who file withholding taxes. "The department faces very tight timelines for implementing all of these tax changes," said Treasury spokesman Terry Stanton. "The Treasury Web site, with additional information on each of the subject pages, will continue to be an important component of our outreach to Michigan's business community and the tax professionals many of those businesses depend on."

### **New FAQs for Michigan Business Tax**

The Michigan Business Tax Web site, located at [www.michigan.gov/mbt](http://www.michigan.gov/mbt), offers a new listing of FAQs, which have been added to the information previously available on the site. The Web page also provides an overview of the MBT as well as definitions and details on different elements of the MBT such as Nexus, unitary filing, and apportionment. Recent MBT presentations, including two Webinars, can be downloaded from the site. A schedule of upcoming presentations and events is also available. An MBT estimator is undergoing final testing and should be available soon. Businesses and tax professionals should check the Web site regularly for updates.

Taxpayers and tax professionals should note the following important filing dates and information: Taxpayers expecting to have a 2008 MBT tax liability exceeding \$800 must file quarterly estimates. Quarterly Estimate Return forms and instructions will be mailed in early January 2008 to businesses currently registered for the SBT. Forms will also be available on the MBT site. For calendar year filers, MBT returns and payments will be due April 15, July 15, and October 15, 2008, and January 15, 2009. Returns and payments for fiscal year filers are due the

15th day of the first month after each quarter. Annual MBT Returns are due the last day of the 4th month after the tax year end, with payment of final liability.

For those with a Use Tax obligation, returns are to be filed on the same form as the sales and withholding tax returns. If a business is not currently registered for sales, use, or withholding tax, then a registration form must be completed first. That form is available to be completed online. For more information about filing dates and instructions, visit [www.michigan.gov/taxchanges](http://www.michigan.gov/taxchanges).

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