

## 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](http://www.michigan.gov/taxes)

Notice Date: November 6, 2017  
Account Number: XXXXXXXXX  
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 Quarterly filing. Effective 01/01/2018 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.

Annual Only: Annual Return (Form 5081) is due February 28th (after tax year end).

Quarterly: Monthly/Quarterly Return (Form 5080) is due on the 20th of the month following quarter's end. In addition, Annual Return (Form 5081) is due February 28th (after tax year end).

Monthly: Monthly/Quarterly Return (Form 5080) is due on the 20th of the month following month's end. In addition, Annual Return (Form 5081) is due February 28th (after tax year end).

Seasonal: Seasonal businesses must file a Monthly/Quarterly Return (Form 5080) monthly for each of the seasonally active months, by the 20th of the month following the month's end. In addition, Annual Return (Form 5081) is due February 28th (after tax year end).

If you have questions, contact Treasury at the address or phone number (Option 2 for Registration) shown at the top of this notice.



