DEPARTMENT OF REVENUE

Sales and Use Tax e-Services Webinar

Reference Guide

January 2024

Contents

Disclaimer

This reference guide is for educational purposes only. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at salesuse.edu@state.mn.us, 651-296-6181, or 1-800-657-3777 (toll-free).

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Course Description and Objectives

This course is a demonstration of e-Services, Minnesota Department of Revenue's online portal used by customers to file and pay business taxes. This course is designed specifically for customers who file sales and use tax returns.

After today's training, you'll be able to:

- Navigate e-Services
- File and pay a sales and use tax return
- Manage your user profile
- Find resources on our website

How do I log in to e-Services?

To access e-Services, you'll select the **Log in to e-Services** link from our Minnesota Department of Revenue home page. Enter your username and password and select the Log In button.

On the log in page, you'll also find links to create a username, get a Minnesota Tax ID number, find sales tax rates, and other support.

How do I file a Sales and Use Tax return and make payment?

There are multiple ways to file a return. If the return is due, a File Return link will appear in the Alerts tab. You can also select the Returns and Periods link in the Sales & Use Tax section.

Even if you have no taxable sales or purchases to report, if you have a Sales and Use Tax account open, you must file a return for each period your business is active.

1. Log in to e-Services and select the **Returns and Periods** link in the Sales & Use Tax panel.
2. Select the **File Return** link for the appropriate period.
3. To manually enter your return, select **Next**.
4. Complete your return and payment. When you reach the end of the process, select **Submit**.

What do I enter in Gross Receipts?

Gross receipts are the total sales from all business operations for Minnesota during the reporting period. Include all taxable and exempt sales, leases, and rentals. Don't include sales tax in gross receipts. Don't subtract any costs or expenses.

What do I enter on Line 100 – General Rate Sales Tax?

For line 100 – General Rate Sales Tax, enter the total taxable sales, leases, rentals, and services subject to Minnesota General Sales Tax in the Amount column. Don't include non-taxable sales or sales tax collected in the amount. Make sure to enter the taxable sales amount and not the tax collected.

What do I enter on Line 200 – Use Tax Purchases?

For Line 200 – Use Tax Purchases, enter the total amount of purchases subject to Minnesota Use Tax.

Use tax applies when you buy, lease, or rent taxable items or services used in your business without paying sales tax to the seller. If a seller does not charge Minnesota sales tax on taxable items you purchase, you owe use tax. Use tax also may be due when you bring items into Minnesota from another state, or when you take items out of inventory.

What do I enter on Line 210 – Variable Rate Purchases?

Line 210 – Variable Rate Purchases is the total purchases subject to a variable rate. In the amount column enter the total purchases and calculate the tax due manually to enter the tax due in the tax due column. Most businesses do not report anything on Line 210.

For more information on Use Tax and Variable Rate Purchases, see Fact Sheet 146 – Use Tax for Businesses on our website.

How do I add a local tax line?

Any local taxes you're registered for will show up on your return.

To add a local tax line to your return, select the empty field in the Tax Type column at the bottom of the list. Choose the desired local tax from the drop-down menu. This local tax line will now appear on future sales and use tax returns.

If you don't need to report a local tax that you're registered for, you don't need to enter anything on that line. Deleting a tax line on the return by selecting the X will only delete the local tax from this specific return. The local tax lines will not be removed from the account or on future returns.

You can also use Manage Locations to update local taxes on the account, such as ending a local tax line or adding multiple lines at once.

For more information about local taxes, see the Local Sales and Use Taxes Industry Guide on our website, or search for "Local sales tax information".

What is Save and Finish Later?

If you're not ready to continue filing your return but you'd like to save what you've completed so far, select the Save and Finish Later button. The return is

not submitted to the Department of Revenue and it must be completed and submitted within 14 days of selecting this button. After 14 days, the saved return expires and the process to file a return must be restarted.

Confirmation

After you submit your return and payment, you'll receive a confirmation.

- The View History button brings you to a list that shows pending and completed requests.
- The Email Me button sends an email of the confirmation page to the e-Services email address listed within the user profile.
- The Printer Friendly button will open the confirmation in a new tab.
- The Print Return button will open a copy of the return in a new tab.

How do I manage my locations?

If you need to add a second location, contact the Department of Revenue for assistance. However, you can edit a current location in e-Services.

1. Log in to e-Services and select the **Manage Locations** link in the Sales & Use Tax panel.
2. In the Existing Sales Location tile, select the **001** Location Code link, or the appropriate Location Code link.
3. To make changes, select the **Edit Location** link.

You can make the following changes:
- Edit your North American Industry Classification System (NAICS) code
- End Local Sales and Other Taxes
- Add Special Local Taxes, Vehicle Excise Taxes, and Goods and Services Taxes
- Add Local Sales and Use Taxes

How can I see previous returns and payments?

1. Log in to e-Services and select the **I Want To** tab.
2. In the Payments & Returns tile, select the **Manage payments and returns** link.
3. Use the drop-down menus to show either returns or payments, and to filter specific accounts, periods, and statuses.

Where can I find additional resources?

You can open the e-Services help page three different ways:
- At the e-Services log in page, by selecting the Go to e-Services Help Topics link
- When logged into e-Services by selecting the question mark icon
- On the Minnesota Revenue website by searching for "e-Services Help"

For more information about Sales and Use Tax, visit the Minnesota Revenue webpage, and in the Businesses tab, select Sales and Use Tax.

We have additional courses to assist you with your sales and use tax questions. From the Sales and Use Tax page, select Education, and then select the educational opportunities link. Please visit our website for a complete listing of our classes, descriptions, and dates.

You can connect with us by selecting one of the icons on our website.

You can subscribe to GovDelivery to receive email updates on sales and use tax law changes, rules, fact sheets, and other related information. You'll be able to choose the type of updates you want and the frequency of the emails. You can follow us on Facebook or Twitter. You can find employment opportunities on LinkedIn. You can also subscribe to our YouTube channel.

How can I contact the Sales and Use Tax Division?

- By phone at 651-296-6181 or 800-657-3777
- By email at salesuse.tax@state.mn.us for questions about your account or salesuse.tech@state.mn.us for questions about Sales and Use Tax law