

TaxTime USA, Inc.



Dear TaxTime USA Customer,

This update is for the e-filing of the Essential Services Assessment (ESA) filings. To download the update, please follow the instructions in the body of the e-mail sent to you, including Registration information.

OVERVIEW/DUE DATE

This year's State approved PPT Express ESA module allows users to e-file their ESA returns and also e-pay amounts due. The ESA Form 5328 must be e-filed; no paper filings are allowed. Payments must also be done electronically. The due date for this year's ESA filings is August 15, 2026.

EFIN REQUIRED FOR E-FILING ESA RETURNS

Users who will be e-filing ESA returns through PPT Express will be required to enter their EFIN (Electronic Filing Identification Number) on the Firm Address tab. You can find that by going to Setup – Configuration.

Configuration Setup

Firm Address | Preparer & Emails | Printing | General | Import | Program & Database Location

Company Name
Address
City State Zip
Telephone
Email
Enter Federal ID
EFIN # Enter EFIN Here

PREPARING ESA RETURNS – Form 5328

- The ESA update allows for e-payments of amounts due. Proforma'd files will not bring in prior year banking information. ESA files will need to enter the following banking information which **MUST** be entered in the General Information screen of the PPT file before e-filing the ESA return:
 - Name of Bank
 - Bank Router #
 - Bank Account #
 - Type of Account (Business or Personal) – no international bank account is allowed
 - Checking or Savings
 - See E-pay section below for more information
- The IRS MEF system requires User ID's and Passwords in order to E-File Form 5328. If Preparers and an administrator has not been already setup; the first time a user attempts to E-File a return the system will prompt the user to enter a User name and Password and select an Administrator. The system will open up the preparers screen to allow the setup of your user names and passwords. Additionally you are required to designate one of the preparers as an administrator. The administrator will have the ability to add users and reset passwords. You can designate more than one user as an administrator. The Preparer Setup Screen will open.
- **If there is no activity for thirty minutes while in the program you may have to re-authenticate.**
- For users that e-filed ESA returns last year, users need to go into the following screen to review and/or strengthen their passwords and to create QR a code. To access this screen click on Setup and then Preparer Setup and the following screen will open:

Preparer

First Name	Last Name	Preparer Name	Preparer Email	PTIN/SSN	User Name	Admin
John	Doe	John	John@taxtimeusa.com			☐ Login Info.
						☐ Login Info.

To Create a new preparer enter in their First Name, Last Name, Preparer Name, Preparer email and then click on the Login Info Button.

To Delete a Preparer/User:

- 1) Single Click on the preparer to Delete it will then be highlighted in blue
- 2) Click on the Delete Button

Delete Save

Ok Close

When you Click “Login Info” Following screen will open and allows you to enter preparer information

Modify Preparer - JAMES DOE

Note to Administrator(s):

- When adding a Preparer, Following fields are required:
Preparer Name, User Name, Password and check Administrator box if the Prepare should also be an Administrator. Preparer(s) can fill the other data during next login including resetting password and assigning Google Authenticator QR code. If you are a preparer, Fill all the data now.
- Clear QR Code:** Removes the QR Code from the Preparer login information which allows the Preparer to log in without Google Authenticator Code and allowing them to recreate the code and register it in Google Authenticator for future logins.

Login Credentials:

User Name: TIFFANY

Password: *****

Reenter Password: *****

☒ Administrator

Password requirements:

Should not be same as user name
At least 8 characters
At least 1 uppercase letter (A-Z)
At least 1 lowercase letter (a-z)
At least 1 number (0-9)
At least 1 special character: ~!@#\$%^&*_-+=~\(){}[];'\<>.,?/

Password Recovery:

Phone: Phone: Email: Email:

Click the Generate QR Code button and follow the instructions below to register it in Google Authenticator.

Generate QR Code and register on your phone

When clicking the Check Authentication code the field below will display a 6 digit number which should match the number in Google Authenticator. The number on Google Authenticator will change every 30 seconds. So if it doesn't match click the button again.

Check Authentication code

Please download Google's "Authenticator" app from your App Store on your phone. Once downloaded and installed. Open the Authenticator app, Click "+" or "Begin" then select "Scan barcode" and then point the camera at the above QR Code in the window.

This will register your barcode on your Phone creating an entry in Google Authenticator. A 6 digit number will display, this is a Authentication code and will change every 30 seconds. Underneath the number you will see: PPT2024:XXXXX" where "XXXXX" is your user name.

This Authentication code will be used when logging in the system for E-Filing 5328 returns.

If you click Generate QR Code after you have registered the previous QR code you will have to register the new QR Code in Google Authenticator and this new code would be used during E-File log in.

Save Cancel

Enter in your User Information and password here.

Please make sure to double check your Password Recovery phone number and e-mail to make sure they are correct as you can also use these as a secondary authentication option.

Click here to generate the QR code to be scanned by Google Authenticator

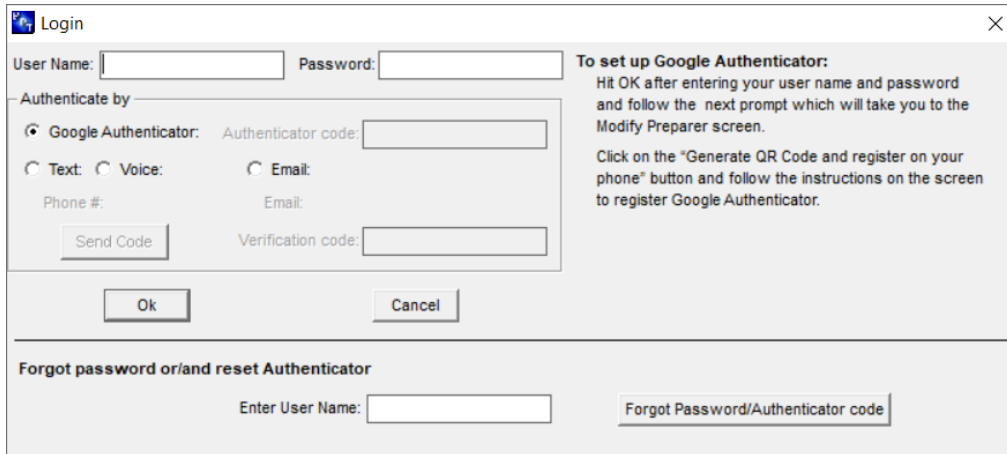
To verify the code in Google Authenticator is matching up with the program CLICK “Check Authentication Code”. The code will display in this box. If it does not match make sure that your phone time and computer time are within 30 seconds of each other

The system requires at least one person to be marked as an administrator. The Administrator can add new preparers and delete preparers from the system. They can also reset passwords and clear QR Codes.

The minimum required fields that are needed to be filled in for a new user is the Preparer Name, User Name and Password. The user/preparer themselves can fill out the rest of the data when they log in the system for the first time. The user can also change their own password.

Google Authenticator Setup Option Continued

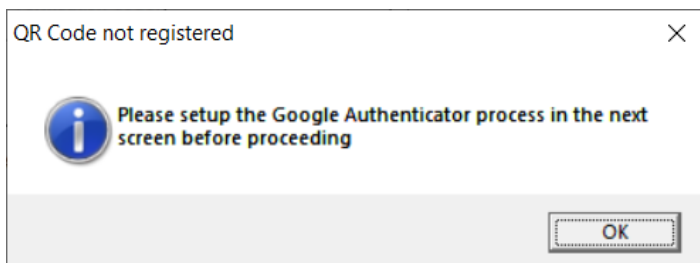
If you have gone in and created a preparer account for your employee but they still need to set up their Google Authenticator account they will follow the steps below:



The screenshot shows a 'Login' window with a close button (X) in the top right corner. It contains the following elements:

- User Name:** A text input field.
- Password:** A password input field.
- Authenticate by:** A section with three radio button options:
 - Google Authenticator:** Selected. It includes an 'Authenticator code:' text input field.
 - Text:** An unselected option.
 - Voice:** An unselected option.
 - Email:** An unselected option.
- Phone #:** A text input field.
- Email:** A text input field.
- Send Code:** A button.
- Verification code:** A text input field.
- Ok** and **Cancel** buttons.
- Forgot password or/and reset Authenticator:** A section with an 'Enter User Name:' text input field and a 'Forgot Password/Authenticator code' button.
- To set up Google Authenticator:** A text area on the right with instructions: 'Hit OK after entering your user name and password and follow the next prompt which will take you to the Modify Preparer screen.' and 'Click on the "Generate QR Code and register on your phone" button and follow the instructions on the screen to register Google Authenticator.'

Enter in the User Name and Password that was setup and hit OK. The following screen will pop up.



The screenshot shows a dialog box titled 'QR Code not registered' with a close button (X) in the top right corner. It contains the following elements:

- An information icon (i) in a blue circle.
- Please setup the Google Authenticator process in the next screen before proceeding** (The text is bold and italicized).
- An **OK** button.

Once you do that the following Modify Prepare Setup screen will pop up.

Modify Preparer - JAMES DOE

Note to Administrator(s):

- When adding a Preparer, Following fields are required:
Preparer Name, User Name, Password and check Administrator box if the Prepare should also be an Administrator. Preparer(s) can fill the other data during next login including resetting password and assigning Google Authenticator QR code. If you are a preparer, Fill all the data now.
- Clear QR Code:** Removes the QR Code from the Preparer login information which allows the Preparer to log in without Google Authenticator Code and allowing them to recreate the code and register it in Google Authenticator for future logins.

Login Credentials:

User Name:

Password:

Reenter Password:

☒ Administrator

Password requirements:

- Should not be same as user name
- At least 8 characters
- At least 1 uppercase letter (A-Z)
- At least 1 lowercase letter (a-z)
- At least 1 number (0-9)
- At least 1 special character: ~!@#\$%^&* _+=~\(){}[];'\<>.,:~/?

Password Recovery:

Phone: Email:

Click the Generate QR Code button and follow the instructions below to register it in Google Authenticator.



Generate QR Code and register on your phone

When clicking the Check Authentication code the field below will display a 6 digit number which should match the number in Google Authenticator. The number on Google Authenticator will change every 30 seconds. So if it doesn't match click the button again.

Check Authentication code

Please download Google's "Authenticator" app from your App Store on your phone. Once downloaded and installed. Open the Authenticator app, Click "+" or "Begin" then select "Scan barcode" and then point the camera at the above QR Code in the window.

This will register your barcode on your Phone creating an entry in Google Authenticator. A 6 digit number will display, this is a Authentication code and will change every 30 seconds. Underneath the number you will see: PPT2024:XXXXX" where "XXXXX" is your user name.

This Authentication code will be used when logging in the system for E-Filing 5328 returns.

If you click Generate QR Code after you have registered the previous QR code you will have to register the new QR Code in Google Authenticator and this new code would be used during E-File log in.

Check all your information here.

Please make sure to double check your Password Recovery phone number and e-mail to make sure they are correct as you can also use these as a secondary authentication option.

Click here to generate the QR code to be scanned by Google Authenticator

To verify the code in Google Authenticator is matching up with the program CLICK "Check Authentication Code". The code will display in this box. If it does not match make sure that your phone time and computer time are within 30 seconds of each other

Follow these steps to add the QR Code in Google Authenticator.

Once you have generated the QR code and added it to Google Authenticator on your mobile device, click Save. You will now be able to log into the program.

User Login

When you go into the program the following Login Screen will appear.

For those using Google Authenticator:

Login

User Name: Password:

To retrieve the Authenticator code:
Open Google Authenticator on your Phone.
Look for the 6 digit code for

Authenticate by

☒ Google Authenticator: Authenticator code:

☐ Text: ☐ Voice: ☐ Email:

Phone #: (xxx) xxx 6717 Email: booxny@taxtimeusa.com

Verification code:

Enter the Authenticator code in the above field and click "OK" This code will change every 30 seconds so if it changes in Authenticator before you click OK you will have to enter the new code and click OK again.

Sometimes you may have to click OK a second time.

Forgot password or/and reset Authenticator

Enter User Name:

Enter the code you see on Google Authenticator here

- 1) Enter your Username & Password
- 2) Open Google Authenticator and find the PPT2026:XXXXX (the X's will be your username) Enter the 6 digit code in the Authenticator Code Screen
- 3) Click OK and you will be taken into the ESA Module.

For those using the option to receive a code via Text, Phone or E-mail:

The screenshot shows a 'Login' window with the following elements:

- User Name:** [Text Box] **Password:** [Text Box]
- Authenticate by:**
 - ☐ Google Authenticator: Authenticator code: [Text Box]
 - ☒ Text: ☐ Voice: ☐ Email:
 - Phone #: [Text Box] Email: [Text Box]
 - Verification code: [Text Box]
-
- Forgot password or/and reset Authenticator**
 - Enter User Name: [Text Box]

A callout box points to the 'Verification code' field with the text: "Enter the code you received via text, phone or e-mail here".

- 1) Enter your Username & Password
- 2) Select the option for which you wish to receive your code. **Please note:** if you are using your office phone number you will not be able to receive a text.
- 3) Click Send Code.
- 4) Once you have received your code enter it in the Verification Code box show below
- 5) Click Ok and you will be taken into the ESA Module.

To recover a forgotten password or reset an Authenticator QR Code:

- 1) Enter a user name
- 2) Click Forgot Password/Authenticator Code
- 3) The following window will open:

The screenshot shows a 'Password Recovery Verification' window with the following elements:

- User Name:** Tiffany **Preparer Name:** JAMES DOE
- Recovery Phone:** [Text Box] **Recovery Email:** tiffany@taxtimeusa.com
- Get Verification code by:** [Dropdown Menu] Code is valid upto 10 minutes.
- Enter Verification code:** [Text Box]

- 1) Click the Get Verification code by dropdown and select how you would like to receive verification code
 - a. If you select Text Message; a text message will be sent to the recovery phone number containing the verification code.
 - b. If you select EMail; an email containing the verification code will be sent to the Recovery Email address.
 - c. If you select Voice; you will receive a phone call on the Recovery Phone number and will verbally tell you the verification code.

- 2) Click Get Code - the code will be sent and is valid for 10 minutes
- 3) Enter the Code into the Verification Code Field and then Click Verify Code
- 4) System will then open then Modify Preparer Screen and allow you to update your password and scan your QR CODE or recreate it and scan if you forgot before.

The ESA module requires two Configuration Setups:

- Click on Setup, then Configuration
 - Click on Firm Address and enter in your Federal ID; no dashes should be used.
 - Then click on the Preparer & Emails tab and enter in each Preparer's PTIN. If you previously did not have any Preparers listed here please enter each Preparer name, e-mail and PTIN.
 - Click Save and then Ok.
 - The federal ID and preparer information, including PTIN is required for each ESA return.
- To prepare ESA returns via our software the starting point is the previously, timely filed Form 5278 – Affidavit and Statement for Eligible Manufacturing Personal Property and Essential Services Assessment. **The State has mandated that all ESA returns must e-filed.**
- If you prepared ESA returns using our software last year skip to the Proforma'd Files section below.
- If this is a new ESA return or the first time using our ESA module - from the main screen where all PPT files are displayed, select File and then select New ESA Return.
- A screen then displays all files that have a 5278 return.
- If you have multiple parcels (files) that have the same FEIN, you can import them one at a time after you first select a "Main" file (see combining multiple files below).
 - If you are filing for one parcel:
 - Highlight the 5278 file to import
 - Click Select Main Return
 - Part 5, parcel information then displays; this screen is specific to that file just selected.
 - Scroll down to the bottom of this screen to view the calculations. Line 17 was imported from the 5278 information as shown on that tab.
 - Carefully review this screen and adjust as necessary.
 - Click Save.
 - If you will be combining multiple files (parcels), into one ESA filing:
 - Select the file that will be considered the "Main" – this will be used in Part 1 of the return that lists general Taxpayer Information.
 - After highlighting that file, click- Select Main Return.
 - Part 5 parcel information screen then displays; this screen is specific to that (Main) file just selected.
 - Scroll down to the bottom of this screen to view the calculations. Line 17 was imported from the 5278 information as shown on that tab.
 - Carefully review this screen and adjust as necessary.
 - Click Save.
 - Click on "Add Parcel" to add another Form 5278 parcel to this ESA return. **Only files that have the same FEIN will be displayed.**
 - Highlight one file and then click "Add Selected Parcel". The Part 5 Parcel information screen displays – see above.
 - Repeat selection of additional files (parcels) as needed – you can only add one file at a time.
- Part 5 Parcel Information screen:
 - Various information loads from the PPT General Information screen and from the Form 5278 tab for that file, including the costs (fair market value).
 - **Please review carefully lines 13 - 16 for effective dates as the answer to these questions will affect the tax due calculations.**
 - If you have Leased Equipment that will be included in the ESA return, check the box at the top of the Part 5 Parcel screen.
 - **Villages** – State instructions for Part 5, line 3b (Villages) indicates that "Line 3a must also be entered". Line 3a is the Township name, so users will have to manually enter this.
 - Click "Save"

- An ESA screen now displays with two tabs: Main and Parcel(s)
 - Main Tab:
 - Within the Main tab various information displays. The following fields must also be filled in:
 - Authorized Representative Title
 - Part 3 Preparer Certification:
 - Select Preparer Name which will then fill in the PTIN (see above regarding entering Preparer names & PTIN)
 - PIN Authorization – select either ERO or Taxpayer entered PIN (this is for the e-file authorization form (see below))
 - Optionally, click the “Treasury is authorized to discuss return with Preparer” Check Box
 - See E-Paying section below if you will be e-paying with the return
 - Parcel Tab:
 - Click on the Parcel tab to Refresh, Edit or Delete
 - Refresh will re-import data from the original PPT/5278 return. Use this feature if you have made changes in the original file and want them imported into the ESA return. This feature will automatically open the Part 5 Parcel information screen click “Save” to save the changes made by the refresh function.
 - Edit will open the Part 5 Parcel Information screen to allow the user to review and make changes to Parcel information
 - Delete will delete that parcel from the ESA return.
 - This screen displays each Parcel # and ESA amounts
 - Always click on the Save button after any changes before e-filing
- **Proforma'd Files**
 - If you prepared ESA returns using our software last year they automatically proforma'd along with all your other 2026 PPT returns.
 - From the main screen where all PPT returns are displayed, select File and then select Edit ESA Return.
 - Select the file to be worked on.
 - If this is the first time into an ESA return for the day you will have to enter your User Name and Password (see section above)
 - The program will open to the Main Tab to review and update as needed
 - Click on the Parcel Tab
 - Click on the **REFRESH** button to import your data for that parcel; the Part 5 Parcel information screen will open. Review the parcel information and edit as necessary. You **MUST** click “**Save**” to save the changes made during the **REFRESH**. If you have multiple parcels for this return you must click on **REFRESH** for each one.
- Deleting a Main or additional parcel:
 - If you have created an ESA file that you later make changes to in the original PPT file and want to re-import you can delete the ESA file by highlighting it from the ESA screen listing all your ESA files. (Make sure you are in the ESA client screen)
 - If you want to delete a parcel within an ESA return, click on the Delete button for that parcel. This will remove the Parcel from the ESA return.

E-FILE AUTHORIZATION FORM MI-5352

Each return must be signed by an authorized person and the Electronic Return Originator (ERO) by using the e-file authorization Form MI-5352, which is included in our software. A taxpayer PIN will need to be entered which will be part of the authorization process and will be included in the e-filed return; the printed and signed Form MI-5352 should be retained as part of the tax preparer's records. To enter the PIN, preparer name, date, etc. enter this in Part 3 of the Main 5328 screen.

E-FILING/E-PAYING

E-Filing

After you have completed the ESA return and are ready to e-file, go the Main tab in the ESA screen:

- Always click on the Save button near the bottom right of the screen.
- Click on E-file. A validation screen then displays. Click on Accept. E-file info will be displayed. If there are any validation issues, they will display. If there are validation issues, close the screen and fix the problems. It is recommended to always click on Save before clicking on the e-file button.
- Although the State has indicated that the due date is August 15 we highly recommend filing at least a few days prior to the due date to allow the State time to process the return and/or payment.
- Refresh Button – by clicking this button the user refreshes the E-File Status window with any updates/acknowledgements from the State.
- H. Refresh Button – (typically this button is not used) this button is used if no information is displayed in the E-File status window after a return has been e-filed and the refresh has been clicked a couple of times. Or if the users are using multiple PPT databases instead of a central PPT database in multi-user environment. Acknowledgement information is not being retrieved by clicking the Refresh Button.
- Print Button – Click this button to print the contents of the E-File Status window.
- By Clicking on an entry in the E-File status window the system will open a window that contains the E-File status information including any error message of a rejected return. In addition it displays the actual contents of the file being sent to the State. This information can also be printed by clicking the Print button on the opened window.

E-Paying

If you will be e-paying you must enter the banking information in the PPT file in the General Information screen - see Preparing ESA Returns section on page 1. To set up for e-pay, within the ESA return, click on the Main Tab. Near the bottom of the screen click the: e-paying with e-filed return button and enter the Requested Payment Date.

NOTE - The State's schedule is to retrieve ESA returns once a day at 8:00 A.M. These returns would then be processed that day with acknowledgements being sent back in most cases by the next day. For example, if an ESA return is e-filed at 9:00 A.M. the State will not retrieve this file until the next business day and you may not receive their acknowledgement until the third business day thereafter.

AMENDED RETURNS

If you are amending an ESA return, check the Amended box at the top right within the Main Tab. In Part 2 enter the previously paid tax and any previously paid penalty, if applicable.

PRINT PREVIEW

To print preview the ESA return, e-file authorization form and Instruction Letter, click on the print preview icon or click on File then Print Preview. The default print preview forms are the ESA and e-file authorization form; use the right scroll bar to view each page. The last page in the View is the e-file Form 5352. To view the Instruction Letter click on the "Select" down arrow at the top of the Print Preview screen and select: Letter.

PRINT

DO NOT PAPER FILE FORM 5328 as all returns must be e-filed.

To print a copy for your files and/or for your client, click on the print icon or click on File then Print. A print screen then displays. Enter the number of copies and check the 5328 and/or letter boxes and then click Print. The e-file Form 5352 is included in the printing of Form 5328.

E-FILE STATUS REPORT

From the top task bar select Report, then select E-file Status. The report displays the latest status information for all e-filed ESA returns. The e-paid amount paid will be shown if payment was made using our system. This report can be printed by clicking on the Printer icon.

PAYMENT

Payment must be made electronically; checks or credit cards will not be accepted by the State. To e-pay with the filing of the return with our software please follow the E-Pay instructions above. The other electronic payment options are:

- EFT credit payments – here is a link to the State’s instruction page for EFT credit payments:
http://www.michigan.gov/documents/2429_4529_7.pdf
 - It is recommended that these instructions be forwarded to your client’s bank as they should be very familiar with them. They should be told to use the Appendix A section and use the ESA ACH Payment section at the bottom which shows the Tax Type Code of 02045, the State’s routing transit number and Financial Institution Account number.
 - In addition, the bank should be provided:
 - the taxpayer’s FEIN
 - **the tax period end date of 12-31-26**
 - dollar amount of requested payment
- MTO – after the filing and approval of a return, taxpayer’s can pay on the MTO by logging in and paying their ESA amount due. The State allows for third-party software filing of the return and then separately making payment on the MTO. A valid MTO account must be available to access for that taxpayer.

INSTRUCTION LETTER

The ESA Instruction letter has a two default letters both showing a due date of August 15, 2026. If you are E-Paying with the return select the second default letter. To make changes to either Instruction Letter follow the instructions in our main manual on page 47.

PDF PRINTING

ESA returns can be saved as a pdf. From the print screen click on the Print to pdf file.

Please feel free to contact us if you have any questions or comments regarding our software.

Best regards,

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