

# Mashantucket Pequot Tribal Nation

## Form MP-100 and Electronic Filing and Payment Instructions

Revised 4-28-2015

Businesses operating on the Mashantucket (Western) Pequot Tribe's reservation must file Form MP-100 with the Mashantucket Pequot Tribe Office of Revenue and Taxation (ORT). Returns must be filed on a monthly basis; however, with approval from the ORT, quarterly returns may be filed by any business whose total tax liability for the preceding 12 month period was less than \$4,000.

Form MP-100 must be filed and taxes paid electronically using the Mashantucket Pequot Tribe's **sales tax filing and payment portal** located at: <https://www.mptn-nsn.gov/SalesTax> . Exceptions to electronic filing and payment must be approved by the ORT. If you have difficulty accessing or navigating through the sales tax portal, it may be caused by an old Internet browser. Please upgrade your Internet browser or use Google Chrome.

Upon registration, businesses will be assigned an MPTN Tax ID or tax registration number and a password. The password can be changed upon request by contacting the ORT. Registration is completed by submitting the following information to the ORT ([CFerguson@MPTN-nsn.gov](mailto:CFerguson@MPTN-nsn.gov)):

In order to register for Tribal sales taxes, please provide the following information to the ORT ([CFerguson@MPTN-nsn.gov](mailto:CFerguson@MPTN-nsn.gov)):

- Legal business name: \_\_\_\_\_
- Federal tax ID: \_\_\_\_\_
- Mailing address: \_\_\_\_\_
- Contact Name: \_\_\_\_\_
- Phone number for contact: \_\_\_\_\_
- Email address for contact: \_\_\_\_\_
- Anticipated date of first sales in Mashantucket: \_\_\_\_\_
- Anticipated types of sales: \_\_\_\_\_ retail goods \_\_\_\_\_ food and beverage  
\_\_\_\_\_ other (explain): \_\_\_\_\_

**Filing and Payment Instructions:**

Enter the sales tax filing and payment portal (“portal”) using the following link: <https://www.mptn-nsn.gov/SalesTax>. Input your assigned **MPTN Tax ID** and **Password** in the screen, as seen below.

Passwords are case sensitive. Call the Tax Revenue Office at (860) 396-3180 if you do not have a tax ID or password. Click **Login**.

http://test.mptn-nsn.gov/SalesTax/

Worklist salestax.mptn.org test.mptn-nsn...



THE MASHANTUCKET (WESTERN) PEQUOT  
TRIBAL NATION

Home

MPTN Tax ID:

Password:

Login

9:48 AM  
04/16/2015

The next screen will list previously filed tax returns. Your first time filing on the portal will show no previous returns. Click [File New Return](#) to continue.

http://test.mptn-nsn.gov/SalesTax/MPTNSalesTaxHome.aspx

Worklist salestax.mptn.org Form MP-100 ...

# THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

[Home](#) | [Logout](#)

**Recently Filed Returns:**  
No recent returns found...

[File New Return](#)

9:52 AM  
04/16/2015

If the business had previously filed tax returns, you will see the screen below. The confirmation ID is a sequential number which is automatically assigned by the portal and it is used only for administrative purposes. Tax returns that have been properly submitted and paid will have a “COMPLETED” status. Once complete, a copy of your filed tax return can be printed from this screen. Other status codes are:

1. OPEN – the return is OPEN until the user clicks the checkbox to approve and electronically sign the form, and then clicks **Next** to proceed to the “Finish and Pay” screen. The user can edit the return anytime a tax return is in an OPEN status by clicking on the **Edit Return** on the home page.
2. SUBMITTED – after the user clicks on the Sign Form checkbox and clicks **Next**, the return will stay in SUBMITTED form and cannot be edited. The return stays in SUBMITTED status until the user completes the payment process with Bank of America. If there is an error, or the user exits the Bank of America portion without completing payment, the return will stay as SUBMITTED. The user can continue the process at any point by clicking **Pay Return** on the home page. This will direct them to the “Finish and Pay” page where they can continue the transaction.

Click **File New Return** to continue.

**Home | Logout**

**Recently Filed Returns:**

<u>Confirmation ID</u>	<u>Tax Period Ending</u>	<u>Date Filed</u>	<u>Filing Period</u>	<u>Filing Type</u>	<u>Amount Due / Refund</u>	<u>Status</u>
272	6/30/2014	4/16/2015	Monthly	AMENDED	\$900.00	SUBMITTED
271	7/31/2014	4/16/2015	Monthly	STANDARD	\$750.00	OPEN
270	6/30/2014	4/16/2015	Monthly	STANDARD	\$11,075.05	COMPLETED

**File New Return**

**Pay Return**  
**Edit Return**  
**Print Return**

10:33 AM  
04/16/2015

The next screen (on page 6) is an electronic version of the Mashantucket Pequot sales tax Form MP-100. Pre-filled fields include your business name, address, MPTN Tax ID, Federal ID, and the filing period frequency. Tax rates are also pre-filled. Select the period ending date from the  drop-down button. This is a required field. An error message will appear if the period ending date is not selected. Click amended return, if necessary.

Data enter the gross sales in lines 1 through 4. Gross sales are all sales less discounts and coupons. Gross sales include non-taxable sales, sales settled by points (“complimentary sales”), and all sales taxed by Connecticut. Click  at the bottom of the form to calculate the gross tax liability.

Enter a description, sales amount, and tax rate of adjustments in line 5. Typical adjustments include non-taxable sales, such as non-taxable retail items, packaged food (grocery store) items, and sales to exempt entities. Enter subtractions to the gross receipts as negative sales. Enter the tax rate as in a decimal format (example: enter 7.35% as .0735). Click  at the bottom or  for additional rows.

Enter tax credits in line 7 as negative numbers, then click .

Enter interest and penalty amounts, if necessary.

Click .



# THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

Home | Logout

ABC Company  
5 Main Street  
Anytown, CT 12345

MPTN Tax ID: 6  
Federal Tax ID: 12-3456789  
Filing Period: Monthly

Period Ending:  
Amended Return

-- Select One --

- 1. Occupancy Sales
- 2. Food & Beverage Sales
- 3. Retail Sales
- 4. Admissions Sales
- 5. Adjustments

Gross Receipts	Tax Rate	Tax Amount
0	15.00 %	\$0.00
0	6.35 %	\$0.00
0	7.35 %	\$0.00
0	10.00 %	\$0.00

Description	Amount	Tax Rate	Total
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

5a. Total Amount of Adjustments \$0.00

6. Gross Amount of Tax Due (Tentative Tax Liability) \$0.00

7. Credits

	Hotel Occupancy	Food & Beverage	Retail	Admissions	Total
Complimentary Sales Credit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Taxes Paid to Another Jurisdiction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$0.00
Prior Period Refund Credit					<input type="text"/>

8. Net Amount of Tax Due \$0.00

9. Additional Amounts for Late Deposit \$0.00

10. Total Amount Due or Refund \$0.00

Interest  Penalty

A completed tax return will look as follows on the screen. Click **Cancel** to return to the previous screen and make changes. Click **File Return** to proceed. You will be able to print the filed tax return for your records at the completion of the payment process.

**Home | Logout**

ABC Company  
5 Main Street  
Anytown, CT 12345

MPTN Tax ID: 6  
Federal Tax ID: 12-3456789  
Filing Period: Monthly

Period Ending: 06/30/2014  
Amended Return

	Gross Receipts	Tax Rate	Tax Amount
1. Occupancy Sales	165000	15.00 %	\$24,750.00
2. Food & Beverage Sales	113000	6.35 %	\$7,175.50
3. Retail Sales	13900	7.35 %	\$1,021.65
4. Admissions Sales	4500	10.00 %	\$450.00
5. Adjustments			

Description	Amount	Tax Rate	Total	
Retail - Exempt Clothing	(\$6,600.00)	7.35 %	(\$485.10)	<input type="button" value="Edit"/> <input type="button" value="Remove"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Add"/>

5a. Total Amount of Adjustments (\$485.10)

6. Gross Amount of Tax Due (Tentative Tax Liability) \$32,912.05

7. Credits

	Hotel Occupancy	Food & Beverage	Retail	Admissions	Total
Complimentary Sales Credit	-17250	-3048	-243	-180	(\$20,721.00)
Taxes Paid to Another Jurisdiction	0	-2362	-254	0	(\$2,616.00)
Prior Period Refund Credit					0

8. Net Amount of Tax Due \$9,575.05

9. Additional Amounts for Late Deposit Interest 64 Penalty 1436 \$1,500.00

10. Total Amount Due or Refund \$11,075.05

In the next screen, click the box **Check box to approve and electronically sign form**. Click **Next** to proceed. Checking the box is required before proceeding to the next screen.

Home | Logout

ABC Company  
5 Main Street  
Anytown, CT 12345  
Period Ending: 6/30/2014

MPTN Tax ID: 6  
Federal Tax ID: 12-3456789  
Filing Period: Monthly

	Gross Receipts	Tax Rate	Tax Amount
1. Hotel Occupancy Sales	\$165,000.00	15.00 %	\$24,750.00
2. Food & Beverage Sales	\$113,000.00	6.35 %	\$7,175.50
3. Retail Sales	\$13,900.00	7.35 %	\$1,021.65
4. Admissions Sales	\$4,500.00	10.00 %	\$450.00
5. Adjustments			

Description	Amount	Tax Rate	Total
Retail - Exempt Clothing	(\$6,600.00)	7.35 %	(\$485.10)
5a. Total Amount of Adjustments			(\$485.10)
6. <b>Gross Amount of Tax Due (Tentative Tax Liability)</b>			<b>\$32,912.05</b>

	Hotel Occupancy	Food & Beverage	Retail	Admissions	Total
7. Credits					
Complimentary Sales Credit	(\$17,250.00)	(\$3,048.00)	(\$243.00)	(\$180.00)	(\$20,721.00)
Taxes Paid to Another Jurisdiction	\$0.00	(\$2,362.00)	(\$254.00)	\$0.00	(\$2,616.00)
Prior Period Refund Credit					\$0.00
8. <b>Net Amount of Tax Due</b>					<b>\$9,575.05</b>
9. Additional Amounts for Late Deposit	Interest: \$64.00		Penalty: \$1,436.00		\$1,500.00
10. Total					\$11,075.05

Check box to approve and electronically sign form

< Make Changes    Next >

This screen begins the payment process. Click **Finish and Pay Electroncially** to proceed to a secure Bank of America website. Note, some businesses may have an ACH payment “block” on their accounts for security purposes. If you do, please use the information on this screen to modify your ACH debit filter.

(See troubleshooting suggestion on next page if If your computer does not move to the next screen)

The payment process performed by Bank of America requires one day to complete. Therefore, the payment process must be completed by 7:00pm on the second to last day of the month to ensure payment to the Tribe on the day of the month. Late payments are subject to penalty and interest.



## THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

[Home](#) | [Logout](#)

Total Amount of Tax Due: \$11,075.05

**Finish and Pay Electroncially**

For accounts with an ACH debit block, please use the following information to set up an ACH debt filter:

**ACH Company Name:** Mashantucket (Western) Pequot Tribe

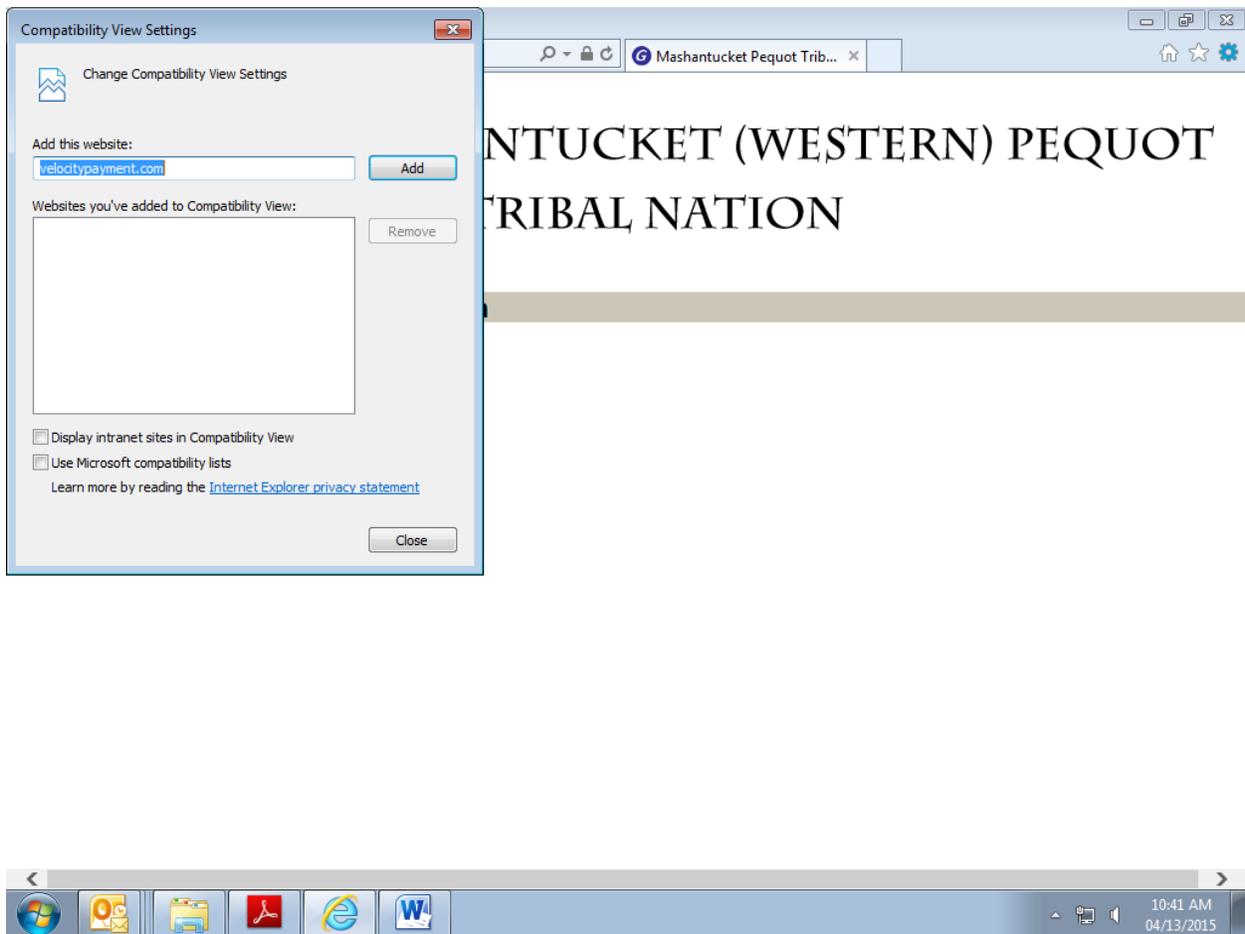
**ACH Company ID:** 1060995554

To request manual payments, contact Charile Ferguson at (860) 396-3180.

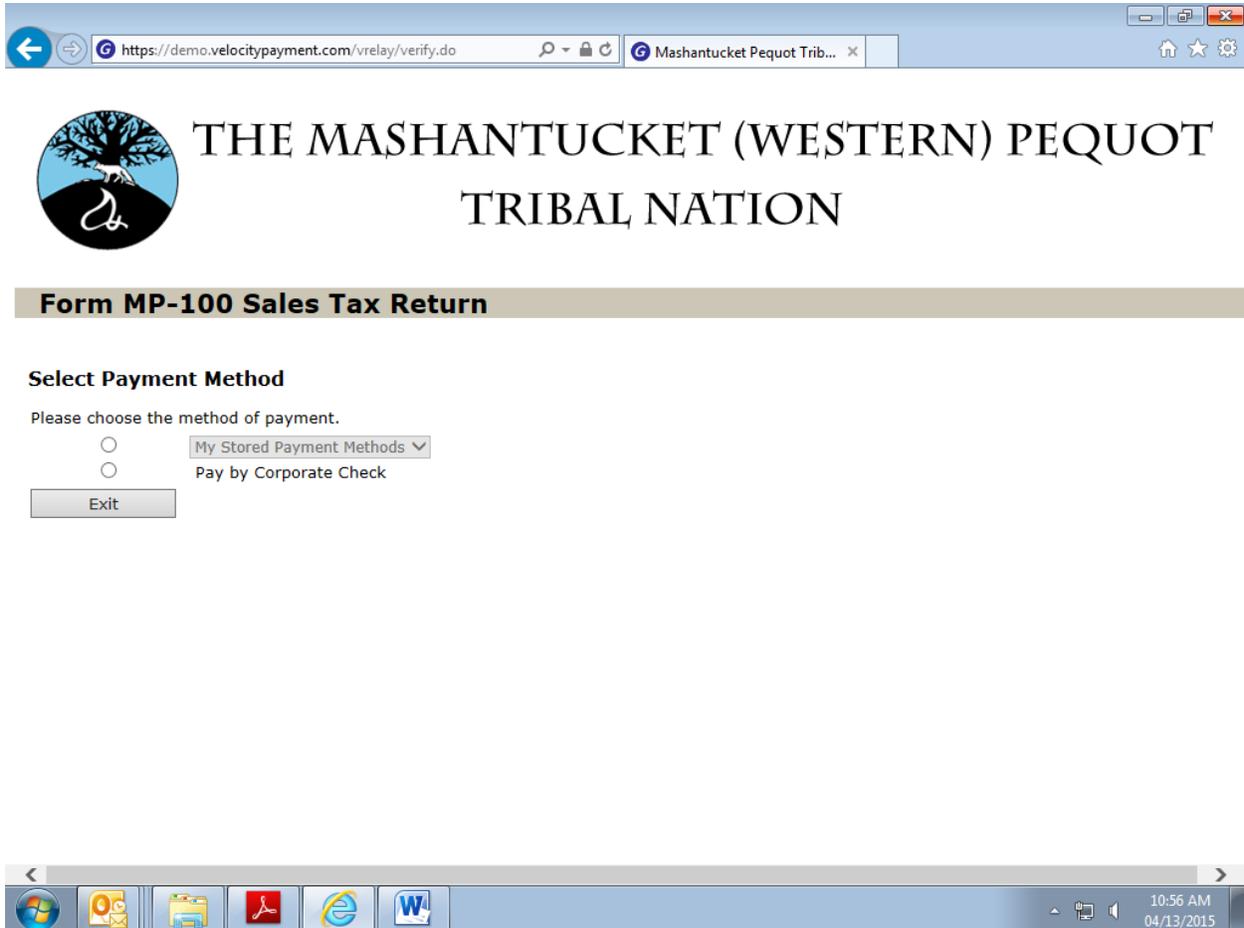


If you cannot access the next screen after clicking **Finish and Pay Electronically** and you are using a Microsoft Internet browser, turnoff the “compatibility view settings” using these steps:

- click Microsoft tools
- click Compatability View Settings
- un-check the two boxes (as displayed below)

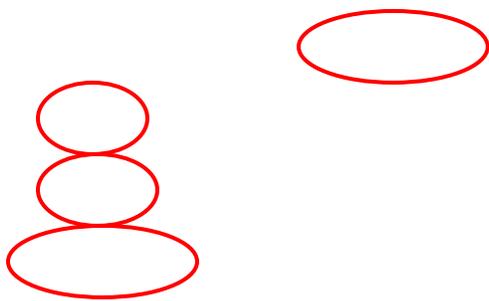


To initiate the payment process on the secure Bank of America Internet site, click **Pay by Corporate Check** to enter your banking information. This information can be saved on the secure Bank of America site. If you have saved banking information from a previous session, refer to information in pages 14 and 15.



The screenshot shows a web browser window with the address bar containing <https://demo.velocitypayment.com/vrelay/verify.do>. The page title is "Mashantucket Pequot Trib...". The main content area features the logo of The Mashantucket (Western) Pequot Tribal Nation, which includes a tree and a stylized figure. Below the logo, the text reads "THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION". A dark grey banner below the logo contains the text "Form MP-100 Sales Tax Return". Underneath, the section is titled "Select Payment Method" with the instruction "Please choose the method of payment." There are two radio button options: "My Stored Payment Methods" (with a dropdown arrow) and "Pay by Corporate Check". An "Exit" button is located below these options. The Windows taskbar at the bottom shows icons for Internet Explorer, File Explorer, Adobe Reader, and Word, along with the system clock displaying "10:56 AM 04/13/2015".

This screen allows you to enter your banking information for the first time or add additional accounts. This is a secure Bank of American site that is not visible or accessible by the Tribal Office of Revenue and Taxation (ORT). You may store the information for future filings and receive an email confirmation. Check the box to give permission for the ACH transaction and then Click [Continue](#) to proceed.





# THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

## Form MP-100 Sales Tax Return

### Enter Payment Information

YOUR BUSINESS NAME HERE		EXPLANATION	AMOUNT	1001
YOUR STREET ADDRESS				
YOUR CITY, STATE AND ZIP				
PAY AMOUNT OF				00-6789-0000
DATE	TO THE ORDER OF	DESCRIPTION	CHECK NUMBER	CHECK AMOUNT
				\$
FINANCIAL INSTITUTION		YOUR CITY, STATE AND ZIP		
*001001* 1234567890123456789*				

Check Number    Routing Number    Account Number

Required fields are highlighted with an asterisk.

Payment information:

**Tax ID:** 3  
**Amount:** \$ 11,075.05

Please enter the following information about your Bank account:

**Company Name:**  ?  
**Routing Transit Number:**  ?  
**Account Number:**  ?  
**Confirm Account Number:**  ?  
Employer Identification Number (EIN):  (e.g. 00-0000000) ?  
**Type of Account:** Corporate Checking ?  
**Address Line 1:**  ?  
Address Line 2:  ?  
**Country:** United States ?  
**ZIP Code:**  ?  
**City:**  ?  
**State:** --Select One-- ?

Receipt information:

Email Address:  ?

Please check here to store the payment method for future use.

By clicking on the provided checkbox, you are giving Mashantucket Pequot Tribe Nation permission to process this payment in the amount displayed above on your behalf.

Continue



On this next screen, validate the information and click **Confirm Payment** to complete the transaction and exit the Bank of America site.



# THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

## Form MP-100 Sales Tax Return

### Confirm Payment Information

YOUR BUSINESS NAME HERE YOUR STREET ADDRESS YOUR CITY, STATE AND ZIP		EXPLANATION	AMOUNT	1001
PAY AMOUNT OF				00-4789-0000
DATE	TO THE ORDER OF	DESCRIPTION	DOLLARS	CHECK NUMBER
FINANCIAL INSTITUTION YOUR CITY, STATE AND ZIP				
*001001* 120000678942 12345678*				

Check Number    Routing Number    Account Number

Please verify the following information:

Payment information:

**Tax ID:** 3  
**Amount:** \$11,075.05

Account Information:

**Company Name:** ABC Company  
**Routing Transit Number:** 055002707  
**Account Number:** \*\*\*34  
**Employer Identification Number (EIN):** 12-3456789  
**Type of Account:** Corporate Checking  
**Address Line 1:** 5 Main Street  
**Country:** United States  
**City:** SCHENECTADY  
**State:** Connecticut  
**ZIP Code:** 12345

**Email Address:** cferguson@foxwoods.com

Is this information correct?

If you have previously stored banking information, click the the button for **My Stored Payment Methods** to activate the **My Stored Payment Methods** drop-down list. Select the proper account for payment from the drop-down list.

**THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION**

**Form MP-100 Sales Tax Return**

**Select Payment Method**

Please choose the method of payment.

My Stored Payment Methods ▼

Pay by Corporate Check

Exit

11:09 AM  
04/13/2015

Once you have selected the bank account information for payment, you may modify the bank information or add a new bank account to the list of stored accounts by clicking **Manage Stored Payment Method**. Click **Pay with Stored** to proceed, or **Exit** to pay at a later time.

**THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION**

**Form MP-100 Sales Tax Return**

**Select Payment Method**

Please choose the method of payment.

**Checking\*\*\*\*\*3456**  **Pay by Corporate Check**

**Pay with Stored** **Manage Stored Payment Method** **Exit**

11:12 AM  
04/13/2015

This next screen includes an option to print the tax return for your records. Click **Print** and then use the print function on your computer (print from the computer's print icon or right click and select print).

You are also able to print all previously filed tax returns by clicking **Home** and clicking the print button for the appropriate tax return.

Click **Logout** to complete the session.

**THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION**

**Home Logout**

ABC Company  
5 Main Street  
Anytown, CT 12345

MPTN Tax ID: 6  
Federal Tax ID: 12-3456789  
Filing Period: Monthly

Thank you for submitting your sales tax return for the Period Ending : 6/30/2014  
Your sales tax confirmation number is: 270

**Print** a copy of your return.

Period Ending: 6/30/2014

	Gross Receipts	Tax Rate	Tax Amount	
1. Hotel Occupancy Sales	\$165,000.00	15.00 %	\$24,750.00	
2. Food & Beverage Sales	\$113,000.00	6.35 %	\$7,175.50	
3. Retail Sales	\$13,900.00	7.35 %	\$1,021.65	
4. Admissions Sales	\$4,500.00	10.00 %	\$450.00	
5. Adjustments				
Description		Amount	Rate	Total
Retail - Exempt Clothing		(\$6,600.00)	7.35 %	(\$485.10)
5a. Total Amount of Adjustments				(\$485.10)
6. Gross Amount of Tax Due (Tentative Tax Liability)				\$32,912.05

Amended tax returns may result in a tax credit. For all monthly filers and quarterly filers with small overpayments, credits are applied to subsequent tax returns. Click the **Apply to Next Period** button. Click **Finish** to complete the filing process.

A special request for a refund of an overpayment can be made by contacting the Office of Revenue and Taxation.



## THE MASHANTUCKET (WESTERN) PEQUOT TRIBAL NATION

[Home](#) | [Logout](#)

Total Amount of refund: (\$135.00)

- Apply to Next Period.  
 Refund Overpayment

**Checks Payable to:**

Mashantucket Pequot Tribe, Office of Revenue and Taxation

**Mail to:**

Mashantucket Pequot Tribe, Office of Revenue and Taxation  
Attn: Finance Department  
1 Matt's Path, P.O. Box 3008  
Mashantucket, CT 06338-3008



Contact information for the Office of Revenue and Taxation:

- Charles Ferguson
- Email: [CFerguson@MPTN-nsn.gov](mailto:CFerguson@MPTN-nsn.gov)
- Telephone: 860-396-3180