



Michigan Treasury Online – SUW & MRE Tax Returns

December 5, 2024

Please review the examples shared in this document. If you have any comments or questions, share your feedback by emailing TreasuryOutreach@michigan.gov

The following example data is used to illustrate how a cannabis retailer would file quarterly **marihuana retailers excise (MRE) tax and sales tax returns** with Treasury through [Michigan Treasury Online \(MTO\)](#):

- Lansing, Retailer Location
 - Quarterly retail marihuana sales: **\$26,000**
 - Total exempt medical marihuana sales: **\$600**
 - Total exempt sales to other marihuana establishments: **\$1,000**
 - Gross of other TPP sales: **\$7,800**
 - Allowable sales tax exemptions: **\$1,000**
 - \$1,000 cannabis resale

- Dimondale, Retailer Location
 - Quarterly retail marihuana sales: **\$40,000**
 - Total exempt medical marihuana sales: **\$400**
 - Total exempt sales to other marihuana establishments: **\$2,000**
 - Gross of other TPP sales: **\$18,000**
 - Allowable sales tax exemptions: **\$15,500**
 - \$2,000 cannabis resale
 - 13,500 other TPP (resale)

The following procedures demonstrate fulfilling the MRE tax return obligation by filing locations separately. Locations can be reported together on a single return.

File Quarterly MRE Tax Return for Location One – Lansing Retailer

1. Visit [MTO](#) and log in with your personal user profile.

If you do not have appropriate credentials set up, refer to [Create Your MTO User Profile tutorial](#).

Michigan Treasury Online

Welcome to Michigan Treasury Online (MTO)! MTO is the Michigan Department of Treasury's web portal to many business taxes. Treasury is committed to protecting sensitive taxpayer information while providing accessible and exceptional web services. File, pay and manage your tax accounts online - anytime, anywhere. **Flexible. Free. Secure.**

WARNING! This system contains U.S. government information. By accessing and using this computer system, you are consenting to system monitoring for law enforcement and other purposes. Unauthorized use of, or access to, this computer system may subject you to state and federal criminal prosecution and penalties as well as civil penalties.

Log In (Existing MTO User)

* Required

* Username

[Forgot Username?](#)

* Password

[Forgot Password?](#)

LOG IN

Powered By  MILogin

Create My User Profile (New To MTO)

Sign up to file, pay and manage your business tax account online.

CREATE MY USER PROFILE


Help Center

Visit the [Help Center](#) for MTO tutorials, FAQs, MTO services, compatibility requirements and more!

2. You will arrive at the MTO homepage. Under Tax Services, click the *Marihuana Retailer Excise (MRE) Tax* portal.

Return to this screen at any time by clicking the home icon in the upper left of the header, below the words Michigan Treasury Online.

Michigan Treasury Online





Hello, Jane!

Welcome to the Michigan Treasury Online (MTO) homepage where you can interact with the Michigan Department of Treasury on behalf of Michigan registered businesses.






Registration Services

Click a tile below to access role specific actions for your business.

-  Start a New Business Registration
-  Manage Business Registration







Tax Services

Click a tile below to access role specific actions for your business.

-  Essential Services Assessment (ESA)
-  Flow-Through Entity (FTE) Tax
-  Marihuana Retailer Excise (MRE) Tax
-  Medical Marihuana Facilities (MMF) Tax
-  Sales, Use, and Withholding (SUW) Tax

Guest Services

Guest Services portals provide an alternative means for submitting information. Therefore, **privileged account information is restricted**. Fast Pay allows you to make payments to Treasury for Corporate Income Tax, Flow-Through Entity Tax, Marihuana Retailer Excise Tax, Michigan Business Tax, Partnership Audit Adjustment, Sales, Use, and Withholding Taxes.

-  Bulk E-File
-  EFW2 Upload
-  Fast File
-  Fast Pay
-  Partnership Audit Reporting
-  Streamlined Sales

3. On the MRE Dashboard, under the Your Businesses section, click the name of the business for which you need to file a tax return.

If you do not have a relationship established between your user profile and the business tax account, refer to the [Connect to a Business tutorial](#).

Michigan Treasury Online

MRE Dashboard

Welcome to the MRE Dashboard. Create a relationship between your user profile and a business registered for Sales tax and/or MRE tax in order to file, pay and access privileged MRE tax information. Once the relationship is established, click the business' name to continue. If your business is not already registered for MRE tax, you will be prompted to add a licensed location. For information on the MRE tax and MTO navigation instructions, visit the [MTO Business Website](#).

Your Businesses

Search

Create a New Relationship

Phantom of the Treasu...
Account Number
Access Rights MRE

4. You will arrive on the business' MRE Summary page. In the right-hand navigation (MRE Actions), click *File/Pay/Amend a Tax Return* under File & Pay Options.

Michigan Treasury Online

Phantom of the Treasury (TEST) - [View Profile](#) ✕

Phantom of the Treasury (TEST)

MRE Summary

Next Return Filing Due Date	Last MRE Payment
July 20, 2024	
Last Return Filed	

MRE Actions

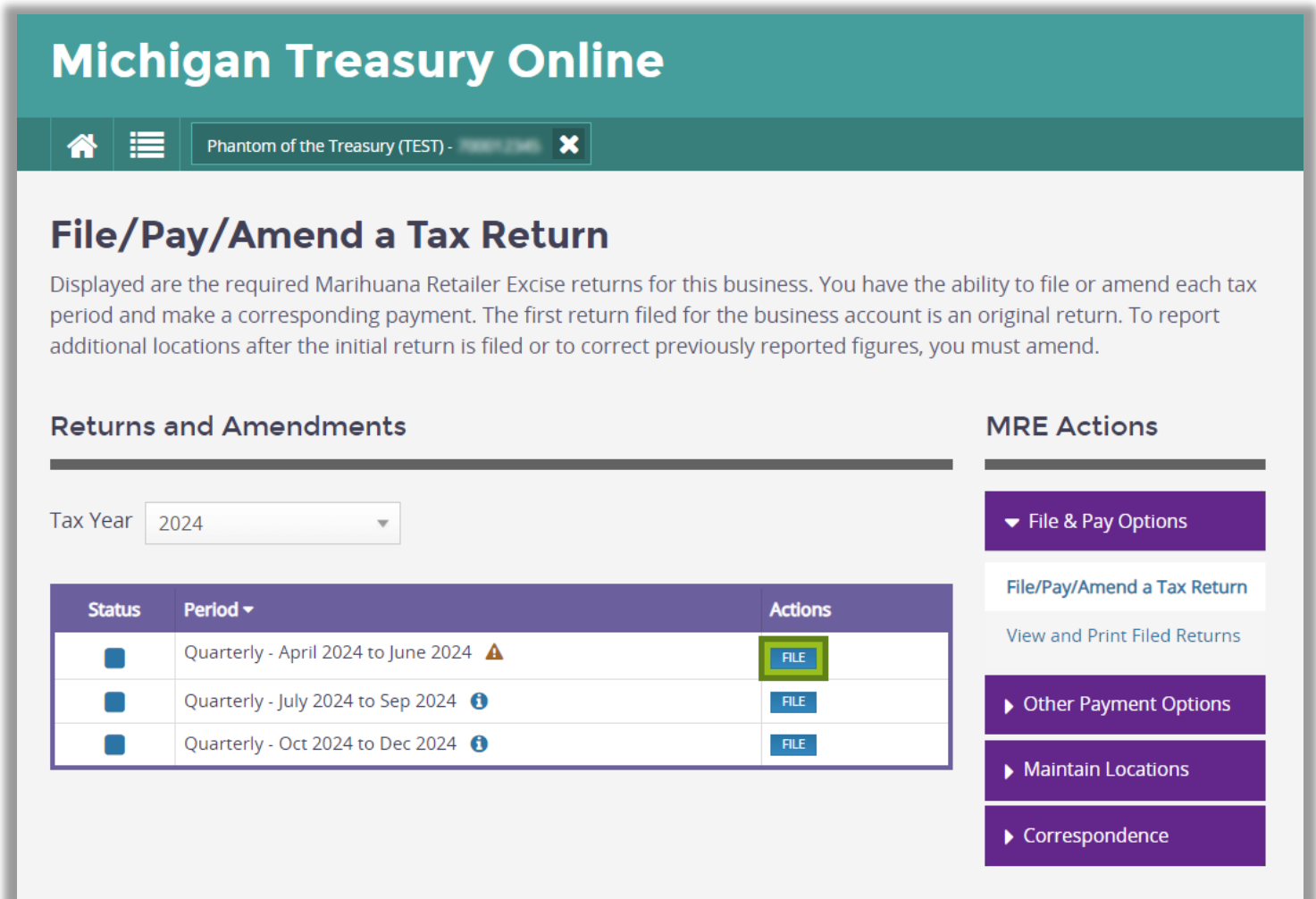
- File & Pay Options
 - File/Pay/Amend a Tax Return**
 - View and Print Filed Returns
- Other Payment Options
- Maintain Locations
- Correspondence

Other Access Rights

- Manage Business Registration
- Sales, Use and Withholding Tax

5. On the File/Pay/Amend a Tax Return page, locate the quarterly return you intend to file in the Returns and Amendments table. Then, click *File*.

If a tax return was filed for the tax period, the File button will change to Amend. For instructions on filing a return when the action button is Amend, refer to the [File Quarterly MRE Tax Return for Location Two – Dimondale Retailer section](#).



The screenshot shows the Michigan Treasury Online interface. At the top, there is a teal header with the text "Michigan Treasury Online". Below the header is a navigation bar with a home icon, a menu icon, and a user profile box for "Phantom of the Treasury (TEST)". The main content area is titled "File/Pay/Amend a Tax Return" and contains a paragraph explaining the process. Below this, there are two main sections: "Returns and Amendments" and "MRE Actions". The "Returns and Amendments" section includes a "Tax Year" dropdown set to "2024" and a table with three rows of quarterly periods. The first row, "Quarterly - April 2024 to June 2024", has a "FILE" button highlighted with a green box. The "MRE Actions" section contains several buttons: "File & Pay Options", "File/Pay/Amend a Tax Return", "View and Print Filed Returns", "Other Payment Options", "Maintain Locations", and "Correspondence".

Michigan Treasury Online

Phantom of the Treasury (TEST) - [Logout](#) ✕

File/Pay/Amend a Tax Return

Displayed are the required Marihuana Retailer Excise returns for this business. You have the ability to file or amend each tax period and make a corresponding payment. The first return filed for the business account is an original return. To report additional locations after the initial return is filed or to correct previously reported figures, you must amend.

Returns and Amendments

Tax Year:

Status	Period ▾	Actions
<input type="checkbox"/>	Quarterly - April 2024 to June 2024 ⚠	FILE
<input type="checkbox"/>	Quarterly - July 2024 to Sep 2024 ⓘ	FILE
<input type="checkbox"/>	Quarterly - Oct 2024 to Dec 2024 ⓘ	FILE

MRE Actions

- File & Pay Options
- [File/Pay/Amend a Tax Return](#)
- View and Print Filed Returns
- Other Payment Options
- Maintain Locations
- Correspondence

6. On the Marihuana Retailer Excise Tax return form, check the box that corresponds with the location(s) that you are reporting.

Complete the tax return. MTO calculates the appropriate tax due.

Figures used in this screenshot are from the Lansing location examples on page 1 of this handout: Quarterly Retail Marihuana Sales for this Location: \$26,000, Exempt Medical Marihuana Sales for this Location: \$600, Exempt sales to other Marihuana Establishments for this Location: \$1,000.

MTO subtracts the exempt amounts from the Retail Sales to determine Quarterly Retail Marihuana Sales after Exemption for this Location: \$24,400. MTO then multiplies the Quarterly Retail Marihuana Sales after Exemption for this Location by 10% to calculate the Location Tax Due: \$2,440.

Review the tax information you reported. In the MRE Summary section, MTO sums like fields from multiple location reporting. You can also add penalty, interest, and/or prior payment credits that may impact the tax payment due. When ready, click *Submit*.

*You can keep a copy of the return prior to filing by clicking *Print Draft*; however, a better option is to visit the *View and Print Filed Returns* page **after filing** to retain a copy of the submitted return.*

Using the example Lansing location amounts from page 1, the image below shows how figures flow into the tax return. The Lansing location is filed separately from the Dimondale location.

2024 Marihuana Retailer Excise Tax

June Quarterly Form

Tax Due by Location

Below is a list of this business' active location(s) for the tax period you selected. Check the box(es) for the location(s) you wish to report in the table below. Then, enter quarterly retail marihuana sales per location to calculate the tax due.

To update this business' location information, visit the [Maintain Business Locations](#) page.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Select	Location	Tax Due
<input checked="" type="checkbox"/>	License #:AU-MB-000002 430 West Allegan	\$2,440.00
	1. Quarterly Retail Marihuana Sales for this Location	\$ 26,000.00
	2. Exempt Medical Marihuana Sales for this Location	\$ 600.00
	3. Exempt Sales to Other Marihuana Establishments for this location	\$ 1,000.00
	Quarterly Retail Marihuana Sales after Exemptions for this Location	\$ 24,400.00
	4. Location Tax Due	\$ 2,440.00
<input type="checkbox"/>	License #:AU-R-000001 7285 Parsons Drive	Not Reported

MRE Summary

Quarterly Retail Marihuana Sales and Tax Due have been summed from your entries in the table above. Complete all applicable fields below prior to submitting the return.

1. Quarterly Retail Marihuana Sales	\$ 26,000.00
2. Total Exempt Medical Marihuana Sales	\$ 600.00
3. Total Exempt Sales to Other Marihuana Establishments	\$ 1,000.00
Quarterly Retail Marihuana Sales after Exemptions	\$ 24,400.00
4. Tax Due for Retail Marihuana Sales after exemptions multiplied by 10% (.10)	\$ 2,440.00
5. Penalty for late payment Calculate Penalty	\$
6. Interest for late payment Calculate Interest	\$
7. Total Amount Due	\$ 2,440.00
8. Overpayment from prior return period or amount previously paid for this return period	\$
9. Payment Due	\$ 2,440.00

SUBMIT

CANCEL ✕

PRINT DRAFT

7. Before your return is sent to Treasury, you will be prompted to double check the return information and sign it. Your first and last name is automatically populated from your MTO user profile data and cannot be changed. Select your relationship with the business in the Title drop-down menu and check the box indicating that the information you have included is true and complete. Then, click *File*.

Final Check - Is Everything Correct?

You have requested to file this tax return. Take a moment to verify all necessary return fields have been completed correctly. To review and/or edit your return prior to submission, click "CANCEL". If you are ready to file this return, complete the Authorized Filer Information section below and click "FILE". Upon successfully submitting this return, you can access it immediately on the "View and Print Filed Returns" page.

Authorized Filer Information

* First Name

* Last Name

* Title

* I declare, under penalty of perjury, that I am an authorized representative for this account and all information I have included with this submission is true and complete to the best of my knowledge.

8. You will receive confirmation that the return was filed. You can *Print* a copy of the confirmation for your records from the pop-up window, but it is also sent to the email address associated with your MTO user profile. Click *Continue* to proceed.

Tax Return Complete

Success

[Redacted Name], thank you for submitting a tax return for account number ending in [Redacted]. Your confirmation number is [Redacted]. Additional submission details:

Username: [Redacted]
Your Name: [Redacted]
Filing Period: 2nd Quarter 2024
Taxes Submitted: Marihuana Retailer Excise Tax
Submit Date: May 2, 2024

[PRINT](#) [CONTINUE](#)

9. If the return filed indicates a payment due, you will be asked if you want to make a payment. You will be presented with tax figures from the return in the Return Information section for reference. If you wish to make an electronic MRE tax payment, enter the payment amounts in the Your Payment section and click **Pay**. Otherwise, click **Cancel**.

If you have elected to make an electronic payment, follow the prompts to schedule the payment. If you declined the electronic payment, navigate to the Make a Payment page under Other Payment Options in the MRE Actions right-hand navigation to print a payment voucher to accompany your mailed or in-person payment.

Would you like to make a payment?

Based on the return you filed, a payment is due to satisfy your tax reported. The "Return Information" section displays the tax obligations as reported on your return. Use these figures to enter payment amounts for each category in the "Your Payment" section below.


Return Information: ⓘ

MRE Tax	Penalty	Interest
1,000.00	-	-
Total Prior/Over Payment		Total Payment Due
-		1,000.00

Your Payment is Due: 07/20/2024

MRE Payment	\$ <input type="text"/>
Penalty Payment	\$ <input type="text"/>
Interest Payment	\$ <input type="text"/>

Total 1,000.00

CANCEL  **PAY**

File Quarterly MRE Tax Return for Location Two – Dimondale Retailer

1. After logging in to MTO and navigating to the business tax account through the MRE Tax Service, locate the quarterly return you intend to file in the Returns and Amendments table on the File/Pay/Amend a Tax Return page. Then, click *Amend*.

Accessing an Amended return allows you to correct previously filed tax information and add previously unreported location tax information. If no tax return has been filed for the tax period, the action button to access the return will be File.

Michigan Treasury Online

Phantom of the Treasury (TEST) - [Logout]

File/Pay/Amend a Tax Return

Displayed are the required Marihuana Retailer Excise returns for this business. You have the ability to file or amend each tax period and make a corresponding payment. The first return filed for the business account is an original return. To report additional locations after the initial return is filed or to correct previously reported figures, you must amend.

Returns and Amendments

Tax Year: 2024

Status	Period	Actions
✓	Quarterly - April 2024 to June 2024 ⚠	AMEND
■	Quarterly - July 2024 to Sep 2024 ⓘ	FILE
■	Quarterly - Oct 2024 to Dec 2024 ⓘ	FILE

MRE Actions

- File & Pay Options
- File/Pay/Amend a Tax Return
- View and Print Filed Returns
- Other Payment Options
- Maintain Locations
- Correspondence

2. On the Marihuana Retailer Excise Tax return form, check the box that corresponds with the unreported location(s) that you are reporting.

Complete the tax return. MTO calculates the appropriate tax due.

The Lansing location was already filed separately; its filed values are in the Original Values column. Figures used in this screenshot are from the Dimondale location examples on page 1 of this handout and are entered into the Values to Amend column: Quarterly Retail Marihuana Sales for this Location: \$40,000, Exempt Medical Marihuana Sales for this Location: \$400, Exempt sales to other Marihuana Establishments for this Location: \$2,000.

MTO subtracts the exempt amounts from the Retail Sales to determine Quarterly Retail Marihuana Sales after Exemption for this Location: \$37,600. MTO then multiplies the Quarterly Retail Marihuana Sales after Exemption for this Location by 10% to calculate the Location Tax Due: \$3,760.

2024 Marihuana Retailer Excise Tax

Amended June Quarterly Form

Tax Due by Location

Below is a list of this business' active location(s) for the tax period you selected. A location previously reported for the tax period will have amounts listed in the Original Values column. To correct these figures, check the box next to the location and enter the new Quarterly Retail Marihuana Sales amount in the Amended Values column. A location that has not yet been reported for the tax period will have a blank Original Values column. To file for an unreported location, check the box next to the location and enter the Quarterly Retail Marihuana Sales amount in the Amended Values column.

To update this business' location information, visit the [Maintain Business Locations](#) page.

[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Select	Location	Original Values	Values to Amend
<input type="checkbox"/>	License #:AU-MB-000002 430 West Allegan	\$2,440.00	Not Amended
<input checked="" type="checkbox"/>	License #:AU-R-000001 7285 Parsons Drive	Not Reported	\$3,760.00
	1. Quarterly Retail Marihuana Sales for this Location	\$ <input type="text"/>	\$ <input type="text" value="40,000.00"/>
	2. Exempt Medical Marihuana Sales for this Location	\$ <input type="text"/>	\$ <input type="text" value="400.00"/>
	3. Exempt Sales to Other Marihuana Establishments for this location	\$ <input type="text"/>	\$ <input type="text" value="2,000.00"/>
	Quarterly Retail Marihuana Sales after Exemptions for this Location	\$ <input type="text"/>	\$ <input type="text" value="37,600.00"/>
	4. Location Tax Due	\$ <input type="text"/>	\$ <input type="text" value="3,760.00"/>

- Review the tax information you reported. In the Adjustment Summary section and MRE Summary section, MTO sums like fields from multiple location reporting and between the original and amended columns. You can also add penalty, interest, and/or prior payment credits that may impact the tax payment due.

Select *Report additional location(s)* as the Reason for amending return. When ready, click *Submit*.

*You can keep a copy of the return prior to filing by clicking Print Draft; however, a better option is to visit the View and Print Filed Returns page **after filing** to retain a copy of the submitted return.*

Using the example Dimondale location amounts from page 1, the image below shows how figures flow into the tax return. The Lansing location is filed separately from the Dimondale location.

Adjustment Summary

Below is a summary of tax due for all locations per the changes you made in the Tax Due by Location section above. Blank fields in this section indicate that the value is not applicable to your amended return.

	Original Values	Values to Amend
1. New Location(s) Reported ⓘ	\$ <input type="text"/>	\$ <input type="text" value="3,760.00"/>
2. Amended Location(s) ⓘ	\$ <input type="text" value="0.00"/>	\$ <input type="text" value="0.00"/>
3. Unchanged Location(s) ⓘ	\$ <input type="text" value="2,440.00"/>	ⓘ <input type="text" value="\$2,440.00"/>
4. Total Tax Due ⓘ	\$ <input type="text" value="2,440.00"/>	\$ <input type="text" value="6,200.00"/>

MRE Summary

The amended column of this return summary captures the figures that will become the return of record for this tax period upon submission. Complete all applicable and required fields below prior to submitting the return.

	Original Values	Values to Amend
1. Quarterly Retail Marihuana Sales	\$ <input type="text" value="26,000.00"/>	\$ <input type="text" value="66,000.00"/>
2. Total Exempt Medical Marihuana Sales	\$ <input type="text" value="600.00"/>	\$ <input type="text" value="1,000.00"/>
3. Total Exempt Sales to Other Marihuana Establishments	\$ <input type="text" value="1,000.00"/>	\$ <input type="text" value="3,000.00"/>
Quarterly Retail Marihuana Sales after Exemptions	\$ <input type="text" value="24,400.00"/>	\$ <input type="text" value="62,000.00"/>
4. Tax Due for Retail Marihuana Sales after exemptions multiplied by 10% (.10)	\$ <input type="text" value="2,440.00"/>	\$ <input type="text" value="6,200.00"/>
5. Penalty for late payment Calculate Penalty ⓘ	\$ <input type="text"/>	\$ <input type="text"/>
6. Interest for late payment Calculate Interest ⓘ	\$ <input type="text"/>	\$ <input type="text"/>
7. Total Amount Due	\$ <input type="text" value="2,440.00"/>	\$ <input type="text" value="6,200.00"/>
8. Overpayment from prior return period or amount previously paid for this return period	\$ <input type="text"/>	\$ <input type="text"/>
9. Payment Due	\$ <input type="text" value="2,440.00"/>	\$ <input type="text" value="6,200.00"/>
10. Total Overpayment		\$ <input type="text" value="0.00"/>
11. Credit Forward		\$ <input type="text" value="0.00"/>
12. Refund		\$ <input type="text" value="0.00"/>

* Reason for amending return ⓘ Select a Reason ▼

SUBMIT
CANCEL ✕
PRINT DRAFT

4. Before your return is sent to Treasury, you will be prompted to double check the return information and sign it. Your first and last name is automatically populated from your MTO user profile data and cannot be changed. Select your relationship with the business in the Title drop-down menu and check the box indicating that the information you have included is true and complete. Then, click *File*.

Final Check - Is Everything Correct?

You have requested to file this tax return. Take a moment to verify all necessary return fields have been completed correctly. To review and/or edit your return prior to submission, click "CANCEL". If you are ready to file this return, complete the Authorized Filer Information section below and click "FILE". Upon successfully submitting this return, you can access it immediately on the "View and Print Filed Returns" page.

Authorized Filer Information

* First Name

* Last Name

* Title

* I declare, under penalty of perjury, that I am an authorized representative for this account and all information I have included with this submission is true and complete to the best of my knowledge.

5. You will receive confirmation that the return was filed. You can *Print* a copy of the confirmation for your records from the pop-up window, but it is also sent to the email address associated with your MTO user profile. Click *Continue* to proceed.

Tax Return Complete

Success

Jayce Robinson, thank you for submitting a tax return for account number ending in 1488. Your confirmation number is 888888888888. Additional submission details:

Username: jrobinson@1234
Your Name: Jayce Robinson
Filing Period: 2nd Quarter 2024
Taxes Submitted: Marihuana Retailer Excise Tax
Submit Date: May 2, 2024

[PRINT](#) [CONTINUE](#)

6. If the return filed indicates a payment due, you will be asked if you want to make a payment. You will be presented with tax figures from the return in the Return Information section for reference. If you wish to make an electronic MRE tax payment, enter the payment amounts in the Your Payment section and click *Pay*. Otherwise, click *Cancel*.

If you have elected to make an electronic payment, follow the prompts to schedule the payment. If you declined the electronic payment, navigate to the Make a Payment page under Other Payment Options in the MRE Actions right-hand navigation to print a payment voucher to accompany your mailed or in-person payment.

Would you like to make a payment?

Based on the return you filed, a payment is due to satisfy your tax reported. The "Return Information" section displays the tax obligations as reported on your return. Use these figures to enter payment amounts for each category in the "Your Payment" section below.

Return Information: [i](#)

MRE Tax	Penalty	Interest
1,000.00	-	-
Total Prior/Over Payment		Total Payment Due
-		1,000.00

Your Payment is Due: 07/20/2024

MRE Payment	\$ <input type="text"/>
Penalty Payment	\$ <input type="text"/>
Interest Payment	\$ <input type="text"/>

Total **1,000.00**

File Monthly/Quarterly Sales Tax Return as a Cannabis Business

1. On the MTO homepage, click the *Sales, Use, and Withholding (SUW) Tax* portal under Tax Services.

Return to this screen at any time by clicking the home icon in the upper left of the header, below the words Michigan Treasury Online.

The screenshot shows the Michigan Treasury Online homepage. At the top is a teal header with the text "Michigan Treasury Online" and a home icon. Below the header, a greeting "Hello, Jane!" is displayed, followed by a welcome message: "Welcome to the Michigan Treasury Online (MTO) homepage where you can interact with the Michigan Department of Treasury on behalf of Michigan registered businesses." The page is divided into three main sections: "Registration Services", "Tax Services", and "Guest Services".

Registration Services

Click a tile below to access role specific actions for your business.

- Start a New Business Registration
- Manage Business Registration

Tax Services

Click a tile below to access role specific actions for your business.

- Essential Services Assessment (ESA)
- Flow-Through Entity (FTE) Tax
- Marihuana Retailer Excise (MRE) Tax
- Medical Marihuana Facilities (MMF) Tax
- Sales, Use, and Withholding (SUW) Tax**

Guest Services

Guest Services portals provide an alternative means for submitting information. Therefore, **privileged account information is restricted**. Fast Pay allows you to make payments to Treasury for Corporate Income Tax, Flow-Through Entity Tax, Marihuana Retailer Excise Tax, Michigan Business Tax, Partnership Audit Adjustment, Sales, Use, and Withholding Taxes.


- Bulk E-File
- EPW2 Upload
- Fast File
- Fast Pay
- Partnership Audit Reporting
- Streamlined Sales

2. On the SUW Dashboard, under the Your Businesses section, click the name of the business for which you need to file a tax return.

If you do not have a relationship established between your user profile and the business tax account, refer to the [Connect to a Business tutorial](#).

If you need to update the SUW tax types you have access to for this particular business tax account, click the edit icon in the bottom right corner of the business card and refer to the [Change Tax Information You See on MTO tutorial](#).


Michigan Treasury Online






SUW Dashboard

Welcome to the SUW Dashboard. Create a relationship between your user profile and a business registered for SUW taxes in order to access full MTO functionality and privileged SUW tax information. Once the relationship is established, click the business' name to continue. For information on the SUW taxes and MTO navigation instructions, visit the [MTO Business Website](#).

Your Businesses




Create a New Relationship

Phantom of the Treasu...
Account Number [REDACTED]
Access Rights SUW  

3. You will arrive on the business' SUW Summary page. In the right-hand navigation (SUW Actions), click *File and Pay a Tax Return* under File & Pay Options.

Michigan Treasury Online

Phantom of the Treasury (TEST) - [Close]

Phantom of the Treasury (TEST)

SUW Summary

Next Return Filing Due Date May 15, 2024	Last SUW Payment None (Last on April 15, 2024)
Last Return Filed None (Last on December 31, 2023)	Saved Returns You have 0 saved returns.

Other Access Rights

- Manage Business Registration
- Marihuana Retailer Excise Tax

SUW Actions

- File & Pay Options
 - File and Pay a Tax Return**
 - Amend and Pay Processed Returns
 - File Additional Tax Returns
 - View and Print Filed Returns
- Other Payment Options
- Additional Services
- Letters and Licenses

- On the File and Pay a Tax Return page, locate the return period you intend to file in the Required Returns table. Then, click *File Return*.

Once a return is filed, the tax period is removed from the Required Return table. However, an absent tax period does not suggest compliance. If the tax period you intend to file is not present in the Required Returns table, visit the View and Print Filed Returns page and review tax return(s) already filed for the tax period. If a tax type is missing, file an additional original return for the tax period to report it. If a tax type was reported incorrectly, file an additional amended return for the tax period to correct it. To file an additional return, visit the File Additional Tax Returns page or click the Additional Returns button below the Required Returns table.

Michigan Treasury Online

🏠 ☰ Phantom of the Treasury (TEST) - ✕

File and Pay a Tax Return

Displayed are the required Sales, Use, and Withholding (SUW) tax returns for this business. Because SUW taxes are reported on a combined form, only one tax return is needed per tax period based on the business' filing frequency.

You can make payments on previously filed returns or prepay a return obligation using the "Make a Payment" link under SUW Actions or via Fast Pay on the MTO home page.

Do you find filing your Sales and Use return complicated? Try our electronic 5095 Worksheet link(s) found on your Monthly/Quarterly return.

Required Returns

If the return you need to file is not listed here, check the [View and Print Filed Returns](#) page to look up the tax period and verify tax information already sent to Treasury.

- If there are no tax returns filed or if the filed return is missing tax amounts/shows incomplete tax data, file an additional return to add tax information to the return of record.
- If the filed return reports incorrect tax amounts, file an amended return to replace tax information on the return of record.

Tax Type ⓘ	Period	Due Date	
SUW	Quarterly - April 2024 to June 2024	07/20/2024 ⓘ	FILE RETURN
SUW	Quarterly - July 2024 to Sep 2024	10/20/2024	FILE RETURN
SUW	Quarterly - Oct 2024 to Dec 2024	01/20/2025	FILE RETURN
SUW	Annual - 2024 ⓘ	02/28/2025	FILE RETURN

Additional Returns

If the tax period you need to report is not listed under Required Returns, check the "View and Print Filed Returns" link to see returns already on file. If the tax(es) you need to report have not previously been reported for the tax period, click the "Additional Tax Returns" button below to generate a return.

Do not select "Additional Tax Returns" to correct (amend) previously filed return information, select the "Amend and Pay Processed Returns" link.

ADDITIONAL TAX RETURNS

SUW Actions

▾ File & Pay Options

File and Pay a Tax Return

Amend and Pay Processed Returns

File Additional Tax Returns

View and Print Filed Returns

▶ Other Payment Options

▶ Additional Services

▶ Letters and Licenses

5. On the SUW Tax Return form, select the tax type(s) you intend to report. Then, click *Continue*. If needed, the tax types can be modified later at the top of the return form.

In this example, sales tax is the only SUW tax being filed. The Lansing and Dimondale locations will be reported together.

Select Taxes to File

Choose Tax Types (check all that apply)

Sales Tax

Use Tax

Withholding Tax

Michigan Treasury Online

Phantom of the Treasury (TEST) - X

2024 Sales, Use and Withholding Taxes

June Quarterly Form

Selected Taxes

* Required

The box(es) checked below indicate the taxes you selected to file with this return. You will only be presented with information for the tax type selected.

Sales Tax Use Tax Withholding Tax

6. In the sales tax portion of the return, click the *Sales Tax Monthly/Quarterly Worksheet*.

Michigan Treasury Online

Phantom of the Treasury (TEST) - [X]

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[Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

1. Gross Sales ?	\$	<input type="text"/>
2. Total Sales Tax ?	\$	<input type="text"/> *
NEW Sales Tax Monthly/Quarterly Worksheet		
3. Total Prepaid Tax		
Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule	\$	<input type="text"/>
Fuel Retailer Supplemental Schedule	\$	<input type="text"/>
Vehicle Dealer Supplemental Schedule	\$	<input type="text"/>
	\$	<input type="text"/>
4. Remaining Amount of Sales Eligible for Discount	\$	<input type="text"/>
5. Total Discounts Allowed Calculate Discount	\$	<input type="text"/>
6. Total Sales Tax Due	\$	<input type="text"/>

7. On the SUW Worksheet, enter the total gross sales for the tax period along with the allowable deductions. Click *Transfer to Return*, then *Continue* to return to the tax return form.

For a cannabis business liable for MRE tax, Gross Sales for the Tax Period being Reported is calculated by summing (for all locations) retail marihuana sales, medical marihuana sales, MRE tax due, and gross sales of other tangible personal property.

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2024 Sales and Use Tax

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Sales Tax

This worksheet can be used to assist in calculating your gross Sales tax being reported. Use this worksheet to enter claimed exemptions and deductions. **Note:** The figures calculated on this worksheet are specific to the return period you are filing.

1. Gross Sales for Tax Period being Reported	\$ 98,000.00
2. Total Gross Sales, Rentals, Accommodations and Telecommunications Services	\$ 98,000.00
3. Allowable Deductions	
a. Resale, Sublease or Subrent	\$ 16,500.00
b. Industrial Processing Exemption	\$
c. Agricultural Production Exemption	\$
d. Interstate Commerce	\$
e. Separately Itemized Nontaxable Service Charges	\$
f. Bad Debts	\$
g. Food for Human/Home Consumption	\$
h. Government Exemption	\$
i. Michigan Motor Fuel Tax	\$
j. Delivery and Installation Exemption	\$
k. Other Exemptions and Deductions	\$
l. Tax Included in Gross Sales	\$
m. Total Deductions	\$ 16,500.00
4. Taxable Balance	\$ 81,500.00
5. Gross Tax Due	\$ 4,890.00

Switch to the Monthly/Quarterly Return

Before continuing to the monthly/quarterly return, verify all information is accurate. You will need to revisit the worksheet to adjust your gross Sales and/or Use figures.

8. On the SUW Tax Return form, review the information populated from the Worksheet in the Sales Tax section and the Summary section. Complete any remaining and applicable portions of the tax return. Then, click *Submit*.

You can keep a copy of the return prior to filing by clicking *Print Draft*; however, a better option is to visit the *View and Print Filed Returns* page **after filing** to retain a copy of the submitted return.

2024 Sales, Use and Withholding Taxes

June Quarterly Form

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Sales Tax

1. Gross Sales	\$ 98,000.00
2. Total Sales Tax	\$ 4,890.00
NEW Sales Tax Monthly/Quarterly Worksheet	
3. Total Prepaid Tax	
Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule	\$
Fuel Retailer Supplemental Schedule	\$
Vehicle Dealer Supplemental Schedule	\$
4. Remaining Amount of Sales Eligible for Discount	\$ 4,890.00
5. Total Discounts Allowed Calculate Discount	\$
6. Total Sales Tax Due	\$ 4,890.00

Use Tax on Items Purchased for Business or Personal Use

1. Purchases for Which No Tax was Paid or Inventory Purchased or Withdrawn for Business or Personal Use	\$
2. Total Use Tax on Purchases Due	\$
NEW Use Purchases Tax Monthly/Quarterly Worksheet	

Summary

1. Amount of Sales, Use and Withholding Tax Due	\$ 4,890.00
2. Total Prior Payment	\$
3. Amount of Tax Due	\$ 4,890.00
4. Penalty for Late Filing or Late Payment Calculate Penalty	\$
5. Interest for Late Payment Calculate Interest	\$
6. Payment Due	\$ 4,890.00

SUBMIT

CANCEL

PRINT DRAFT

SAVE PROGRESS

9. You will receive confirmation that the return was filed. You can *Print* a copy of the confirmation for your records from the pop-up window, but it is also sent to the email address associated with your MTO user profile. Click *Continue* to proceed.

Tax Return Complete

Success

Jayne Robinson, thank you for submitting a tax return for account number ending in 1488. Your confirmation number is 888888888888. Additional submission details:

Username: jrobinson@1234
Your Name: Jayne Robinson
Filing Period: April 2024
Taxes Submitted: Sales
Submit Date: May 2, 2024

[PRINT](#) [CONTINUE](#)

10. If the return filed indicates a payment due, you will be asked if you want to make a payment. You will be presented with tax figures from the return in the Return Information section for reference. If you wish to make an electronic SUW tax payment, enter the payment amounts in the Your Payment section and click *Pay*. Otherwise, click *Cancel*.

If you have elected to make an electronic payment, follow the prompts to schedule the payment. If you declined the electronic payment, navigate to the Make a Payment page under Other Payment Options in the SUW Actions right-hand navigation to print a payment voucher to accompany your mailed payment.

Would you like to make a payment?

Based on the return you filed, a payment is due to satisfy your tax reported. The "Return Information" section displays the tax obligations as reported on your return. Use these figures to enter payment amounts for each category in the "Your Payment" section below.

Return Information: ⓘ

Sales	Use (Sales/Rent)	Use (Purchases)	Withholding
-	-	-	-
Penalty	Interest	Total Prior Payment	
-	-	-	
		Total Payment Due	-

Your Payment is due : 05/20/2024 ⓘ

Tax Type	Tax Amount (\$)	Penalty Amount (\$)	Interest Amount (\$)
Sales			
Use (Sales/Rentals)			
Use (Purchases)			
Withholding			
Total :			-

CANCEL
✕

PAY