



Cannabis and Treasury Tax Registration

Cannabis Regulatory Agency Webinar Series

October 3, 2024

Treasury Outreach

Meet Our Team



TREASURY'S FOUNDATION

EMPLOYEE ENGAGEMENT

Commitment to an inclusive environment that values diverse perspectives and cultivates employee recruitment, retention, development, and leadership.

CULTURE OF SERVICE

Provide complete, accurate, and timely services to all internal and external customers in a professional manner.

CONTINUOUS IMPROVEMENT

Commitment to proactive and innovative employee-driven solutions in our daily operations and in strategic financial leadership.



An innovative, knowledgeable, and dynamic team of skilled communicators, educators, and web architects who create, organize, and produce **public education resources** on important **tax-adjacent topics** – providing stakeholders with straightforward information and feedback opportunities



before we begin...

Presentation Purpose

- ▶ marihuana business registration process
- ▶ types of marihuana businesses
- ▶ use Michigan Treasury Online (MTO) to:
 - register business with Treasury
 - connect business to sales tax
 - register and connect business to MRE tax



Marihuana Business Registration Process



Apply for CRA License

- ▶ [Cannabis Regulatory Agency \(CRA\)](#) regulates Michigan's marijuana establishments and licensees. Their website has information on how various businesses can apply for licenses:
 - [adult-use marijuana establishments](#)
 - [medical marijuana facilities](#)
- ▶ licenses are issued by location; each business location requires its own license; dual licensing is permitted

Apply for License with CRA



Obtain Treasury Attestation



Determine Tax Obligations



Register for Taxes with Treasury

Obtain Treasury Attestation

- ▶ during the CRA licensing process, the business must receive an attestation from Treasury demonstrating no outstanding tax obligations
- ▶ access the applicable [license application attestations](#)
- ▶ email completed form to Treas-MI-Marihuana-Tax@michigan.gov

Apply for License with CRA



Obtain Treasury Attestation



Determine Tax Obligations



Register for Taxes with Treasury

Determine Tax Obligations

- ▶ Treasury business tax obligations depend on cannabis license type but also on business status and activities
- ▶ businesses that sell cannabis for recreational purposes to the final consumer will be liable for:
 - sales tax
 - marijuana retailers excise (MRE) tax

Apply for License with CRA



Obtain Treasury Attestation



Determine Tax Obligations



Register for Taxes with Treasury

Treasury Registration Process

► SALES TAX:

- A. new via MTO: Start a New Business Registration Service
- B. new via paper: [Form 518](#)
- C. existing via MTO: Manage Business Registration Service

► MRE TAX:

- must add to business tax account **after** Treasury registration application is processed via MRE Tax Service on MTO

Apply for License with CRA



Obtain Treasury Attestation



Determine Tax Obligations



Register for Taxes with Treasury

Register Business with Treasury



Michigan Treasury Online

mto.treasury.michigan.gov



Michigan Treasury Online

PURPOSE:
File & Pay; View/Update Info

USER:
Anyone

TAX TYPES:
Business

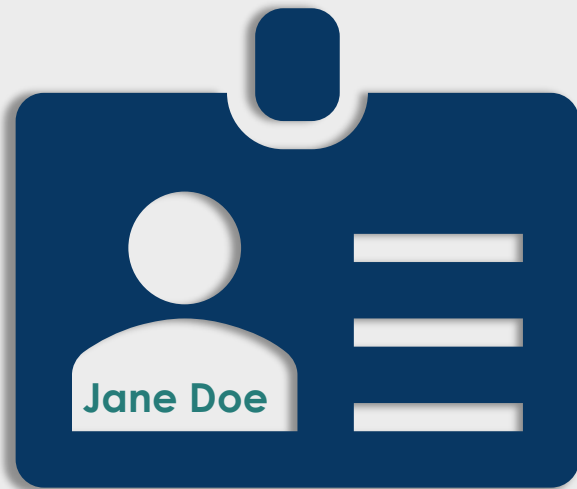
TREASURY AREA:
Business Taxes Support

PERSONAL
User Profile

CONNECT

Business Tax Account

Create a Business Relationship



**Your Personal
User Profile**



**Registered Treasury
Business Tax Account**

Michigan Treasury Online

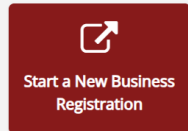


Hello, Jane!

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

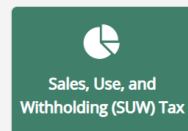
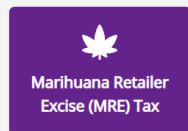
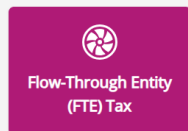
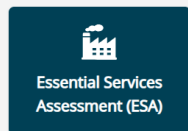
Registration Services

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



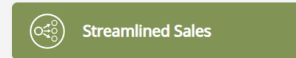
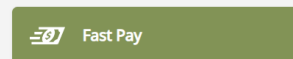
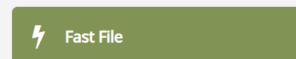
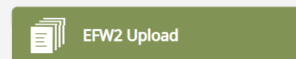
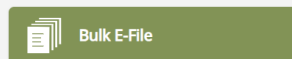
Tax Services

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



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.



MTO Homepage

- ▶ the MTO homepage illustrates different ways a business can interact with Treasury
- ▶ select the **HOME** icon in the upper left to return to this screen at any time
- ▶ you're ready to begin interacting with Treasury!



 Taxes 🔍


Individual Income Tax ▾ Business Taxes ▾ City Tax ▾ Collections/Audits/Appeals ▾ Property Tax ▾ Reports and Legal Languages ▾

Michigan Treasury Online


[Home](#) > [Business Taxes](#) > [Michigan Treasury Online](#)

Michigan Treasury Online Help Center


[Michigan Treasury Online](#) (MTO) is a Treasury web service offering people the ability to interact with Treasury on behalf of businesses registered for taxes in Michigan. MTO allows responsible parties of a business, their representatives, or anyone with a legitimate purpose secure, 24/7 online access to Treasury business tax accounts to electronically file and pay business taxes, update account information, and view Treasury issued correspondence.




[Accessing MTO](#)




[Tutorials](#)




[MTO Paymentus](#)



[Form Instructions](#)



[FAQs](#)



[Ask MTO](#)

michigan.gov/MTObusiness

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Tutorial A:
**Register Business
with Treasury**

Michigan Treasury Online

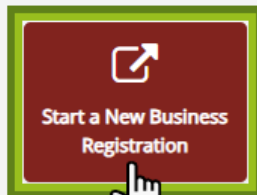


Hello, Jane!

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.



A1:
**Access
Registration
Application**

Click the *Start a New Business Registration* portal under Registration Services on the MTO homepage.



Start A New Business

Use the following questions below to determine what steps may be needed for starting a new business. The Michigan Department of Treasury may require additional forms and information regarding your business. This page may be used as a checklist for reference.

I do not have a business and would like to start one!

Below are some references that can be used to assist with starting a new business

- Access the IRS website for information on starting a business. [↗](#)
- Access the Michigan Economic Development Corporation (MEDC) website [↗](#) for a guide on starting a business within the State of Michigan.

Does your Business have a Federal Employer Identification Number (FEIN)?

- Yes
 No

Do you want to register for Flow-Through Entity Tax (FTE)?

- Yes
 No

Access this page to [register your business with the State of Michigan](#) [↗](#)



A2:
Identify
FEIN Status

Continue to the electronic registration application by clicking *register your business with the State of Michigan*.

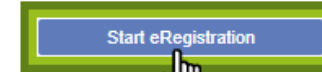
A3:
**Start
eRegistration**

UNEMPLOYMENT INSURANCE

MiWAM Employer Registration

 eRegistration

Click the **Start eRegistration** button to begin the eRegistration process.



Find a previously saved/submitted Employer Registration:

FEIN:
Confirmation #:

- If you have saved an application to finish at a later time, it will appear in the **Requests** list below.
- Completed applications as well as partially completed applications will be available in the **Requests** list for 90 days from the day your application was submitted.
- If your Request states **'RESUME'** then the application was saved but NOT submitted. To continue your application press the RESUME link to view the incomplete application.
- If your Request states **'VIEW'** then your application was submitted. Please return in 2-3 business days to check the status of your application.

Requests

View/Edit	FEIN	UI Account #	UI Status	Treasury Status	Date
-----------	------	--------------	-----------	-----------------	------

Please enter a valid FEIN and Confirmation #

Click the **Start eRegistration** button on the MiWAM web portal.

A4: Complete Steps 1 – 12

Enter the business' data
into the required fields of
each step. Then click
Next Step.

UNEMPLOYMENT INSURANCE

eRegistration

eRegistration > New Registration

1. What You'll Need 2. Steps 12 of 12 completed 3. Attachments 4. Certify and Submit Application

Steps 12 of 12 completed

- ✓ Step 1: [Select Registration Reasons](#)
Registration Reason: Started a New Business
- ✓ Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)
You have chosen to register for Michigan Unemployment Taxes.
- ✓ Step 3: [Federal Employer Identification Number](#)
FEIN: 12-3456789
- ✓ Step 4: [Enter Business Information](#)
Legal Name: 123
- ✓ Step 5: [Enter Corporate Information](#)
LARA Corporate ID Number: N/A
- ✓ Step 6: [Enter Officer Information](#)
1 Officer Has Been Entered
- ✓ Step 7: [Enter Location Information](#)
*Legal Address: 1234 E. LAMB DR
ANN ARBOR MI 48106-1000*
- ✓ Step 8: [Add Additional MI Locations](#)
I have no additional MI locations (Go to Step 9)
- ✓ Step 9: [Enter Tax Information](#)
You have chosen to register for multiple tax types with the state of Michigan.
- ✓ Step 10: [Schedule A - Liability Questionnaire](#)
Employer Type: Employers Other Than Agricultural or Domestic
- ✓ Step 11: [Schedule B - Successorship Questionnaire: Part 1](#)
- ✓ Step 12: [Schedule B - Successorship Questionnaire: Part 2](#)

LEGEND

- Click to view more information
- ✓ The Step is Complete
- ! The Step Contains Errors

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Save Draft Cancel

< Previous Step Next Step >

A4 I:

Step 9 – Tax Information

Enter the month your tax year ends:

- ▶ SUW taxes: tax year will be the same as the calendar year (ending in December)
- ▶ CIT tax: tax year will be the same as your fiscal year (ending in the month you indicate here)

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric). Required

SALES TAX
Are you registering for Sales Tax? Required

USE TAX ON SALES AND RENTALS
Are you registering for Use Tax? Required

WITHHOLDING TAX
Are you registering for Withholding Tax? Required

Corporate Income Tax (CIT)
Are the Annual Gross Receipts over \$350,000? Required

Other Taxes
Visit michigan.gov/taxes for registration requirements and procedures on the following business tax types:

- Essential Services Assessment (ESA), a business property tax obligation
- Flow-Through Entity (FTE) Tax
- International Fuel Tax Agreement (IFTA)
- Marihuana Retailers Excise (MRE) Tax
- Miscellaneous Taxes and Fees (i.e., 9-1-1 Program, Airport Parking Tax, Bottle Deposit, Convention Facility Development, Insurance Provider Assessment Act (IPAA), Severance Tax, State Real Estate Transfer (SRETT) Tax)
- Motor Fuel Tax
- Tobacco Tax

OK Cancel

A4 II:

Step 9 – Tax Information

- ▶ select **Yes** to indicate tax types your business is registering for
 - cannabis businesses must register for sales tax; MRE tax is not available
- ▶ enter the date the tax liability will begin (mm/dd/yyyy)
- ▶ for SUW taxes, estimate your business' **MONTHLY** tax payment; these thresholds translate to the initial filing frequency
 - \$1,000 or more = monthly
 - \$84 – \$999 = quarterly
 - up to \$83 = annually

Tax Information

Treasury 518 e-Registration for Michigan Taxes - Tax Information

Enter the month your tax year ends (numeric). Required

SALES TAX

Are you registering for Sales Tax? Yes

Sales Tax Liability Begin Date: Required

Estimated monthly payment for Sales Tax: Required

USE TAX ON SALES AND RENTALS

Are you registering for Use Tax? Yes

Use Tax Liability Begin Date: Required

Estimated monthly payment for Use Tax: Required

WITHHOLDING TAX

Are you registering for Withholding Tax? Yes

Withholding Tax Liability Begin Date: Required

Estimated monthly payment for Withholding Tax: Required

Corporate Income Tax (CIT)

Are the Annual Gross Receipts over \$350,000? No

Other Taxes

Visit michigan.gov/taxes for registration requirements and procedures on the following business tax types:

- Essential Services Assessment (ESA), a business property tax obligation
- Flow-Through Entity (FTE) Tax
- International Fuel Tax Agreement (IFTA)
- Marijuana Retailers Excise (MRE) Tax
- Miscellaneous Taxes and Fees (i.e., 9-1-1 Program, Airport Parking Tax, Bottle Deposit, Convention Facility Development, Insurance Provider Assessment Act (IPAA), Severance Tax, State Real Estate Transfer (SRETT) Tax)
- Motor Fuel Tax
- Tobacco Tax

OK Cancel

A5: Certify & Submit Application

A responsible party should review the information in the 12 steps before completing the certification section.

Click *Submit* to send the registration application to Treasury and UIA.

Department of Labor and Economic Opportunity

UNEMPLOYMENT INSURANCE

☰ eRegistration

🏠 eRegistration > New Registration

1. What You'll Need > 2. Steps 12 of 12 completed > 3. Attachments > 4. Certify and Submit Application

Certify and Submit Application

Applicant must read the following statement carefully before clicking Submit button:

I hereby certify that, under penalty of perjury, all of the information submitted in this application is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application is grounds for rejection of my tax registration forms and may subject me to civil or criminal penalties.

First Name: Middle Name: Last Name: Business Title: Company Name: Telephone #:

Required *Required* *Required* *Required* *Required* *Required*

Click the **Submit** button to submit your application for e-Registration. Once you click the **Submit** button, you cannot modify your request.

Save Draft Cancel

< Previous Step **Submit**

A6: Confirmation

You will receive a confirmation number indicating your registration application was successfully submitted.

Retain this page for your records.

Exit MiWAM.

UNEMPLOYMENT INSURANCE

eRegistration

eRegistration > New Registration > Confirmation

Confirmation

Confirmation - Please Print this Page for your Records

IMPORTANT INFORMATION: Please read the following information pertaining to a new tax law.

Michigan Tax Change Information

On May 25, 2011, Governor Rick Snyder signed legislation enacting into law the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that wish to retain certain certificated credits.

Michigan's Corporate Income Tax (CIT) imposes a 6 percent income tax on entities that are treated as C-Corporations for federal income tax purposes. Insurance companies and financial institutions pay special taxes.

To obtain more information on the Michigan Corporate Income Tax, please go to www.michigan.gov/treasury

Thank you for submitting your e-Registration for Michigan Taxes!

Please return to e-Registration in 2-3 business days to check the status of your application. Use the following information below to locate and track your registration status:

- FEIN:
- Confirmation ID:

Information from the Department of Treasury:

Your application for Michigan Business Taxes will be electronically sent to the Department of Treasury.

If the status of your application is 'Submitted', the Department of Treasury has received and is processing your application.

If the status of your registration is 'Completed', your application was successfully processed and you are registered with the Department of Treasury. If you checked the Sales Tax box on your application, your original Sales Tax License will arrive within 7 days. If you do not receive this information within this period, please contact our Registration unit at (517) 636-6925.

If your mailing address is for an accountant or other representative, complete and submit Form 151(Power of Attorney) to Treasury.

If you are using a payroll service you will need to complete and submit [Form 3683](#).

Please write your FEIN Account Number on the documentation.

Please mail them to:
Registration Unit
Michigan Dept. of Treasury
PO Box 30477
Lansing, MI 48909

UNEMPLOYMENT INSURANCE

MiWAM Employer Registration

eRegistration

Click the **Start eRegistration** button to begin the eRegistration process.

Start eRegistration

Find a previously saved/submitted Employer Registration:

FEIN:

Confirmation #:

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- If your Request states **'VIEW'** then your application was submitted. Please return in 2-3 business days to check the status of your application.

Requests

Filter

View/Edit	FEIN	UI Account #	UI Status	Treasury Status	Date
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Please enter a valid FEIN and Confirmation #

A7:
Print
Application

Return to [MiWAM](#). Enter the FEIN and confirmation number to print/save a copy of the application for your records.

Treasury Process: eRegistration Application Received

- ▶ wait 24 hours for the eRegistration application to process
- ▶ registration confirmation letter will be mailed to business' legal address within 7-10 days after processing
- ▶ log in to MTO and connect your personal user profile to the newly registered business tax account
- ▶ reference the Treasury business tax registration information or the most recent updates made to Treasury registration data

Connect Business to Tax Types



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Tutorial B:
**Connect Business
to Sales Tax**

Tax Services

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



B1:
**Access
SUW Tax
Portal**

Click *Sales, Use, and Withholding (SUW) Tax* under Tax Services on the MTO homepage.

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

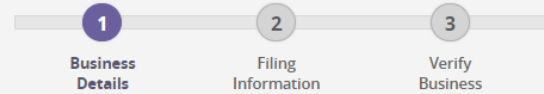
B2:
**Create a
New
Relationship**

On the SUW Dashboard, click *Create a New Relationship*.



Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Basic Business Details

* Required

The FEIN is your Federal ID Number assigned by the IRS or a TR number assigned to your business by the State of Michigan in the field below.

Do not use your LARA Corporate ID Number here.

* FEIN or Treasury Number (TR)

If you do not have an FEIN and need to register to file and pay Withholding Tax, please obtain an FEIN from the IRS [↗](#). Once you have an FEIN assigned, you can return to MTO to establish your account with Michigan.

If you do not have an FEIN and do not need to register for Withholding Tax, please complete a paper 518 form [↗](#) and Treasury will assign a TR number to your business.

NEXT

CANCEL

B3:
Tax
Account
Number

Enter the FEIN of the business, then click Next.

Michigan Treasury Online



Verify Business Relationship

Fill in all of the information below to verify a business relationship.

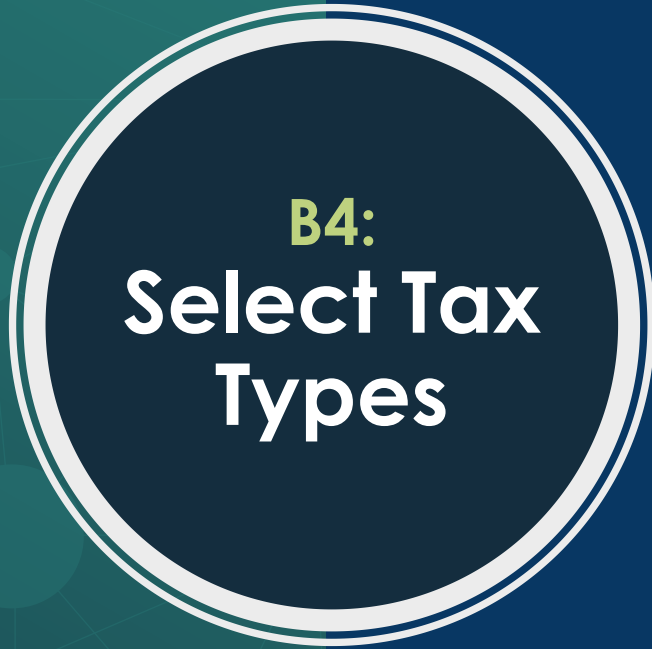


Filing Information

* Required

*Choose the user role(s) you wish to access once your business relationship is established on MTO. (select all that apply)

- Sales Tax
- Use Tax
- Withholding Tax



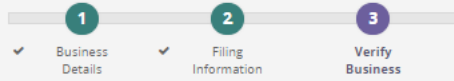
Check the Sales Tax box, then click *Next*.

Michigan Treasury Online



Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Security Questions

Answer **all** of the following questions.

* Required

* What is the business name for the business?

* What is the business's operating type?

* What are the questions asked by the business?

- Question 1
- Question 2
- Question 3
- Question 4
- Question 5
- Question 6
- Question 7

B5:
Answer
Security
Questions

Answer the shared secret questions,
then click *Verify*.

Michigan Treasury Online



SUW Dashboard

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Your Businesses



Create a New Relationship

Phantom of the Treasu...

Account Number 789012345

Access Rights SUW



The business tax connection will appear on the SUW Dashboard under Your Businesses.

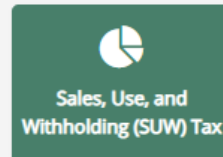
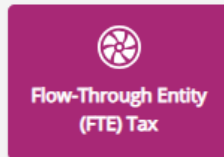
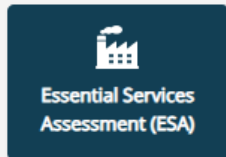
B6:
**Connection
Established**



Tutorial C:
**Register and
Connect Business
to MRE Tax**

Tax Services

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



Click *Marihuana Retailer Excise (MRE) Tax* under Tax Services on the MTO homepage.

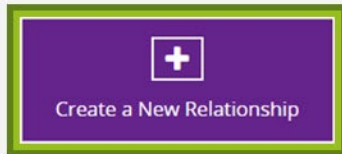
Michigan Treasury Online



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



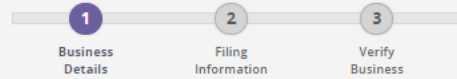
**On the MRE Dashboard, click
*Create a New Relationship.***

Michigan Treasury Online



Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Basic Business Details

* Required

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Do not use your LARA Corporate ID Number here.

* FEIN or Treasury Number (TR)

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If you do not have an FEIN and do not need to register for Withholding Tax, please complete a paper 518 form [↗](#) and Treasury will assign a TR number to your business.

NEXT

CANCEL ✕

C3:
Tax
Account
Number

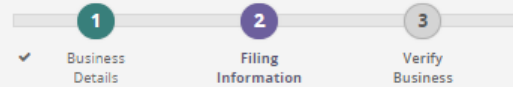
Enter the FEIN of the business, then click *Next*.

Michigan Treasury Online



Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Filing Information

* Required

* Choose the user role(s) you wish to access once your business relationship is established on MTO. (Select all that apply)

Marihuana Retailer Excise Tax

NEXT

BACK

CANCEL X

C4:
Select Tax
Type

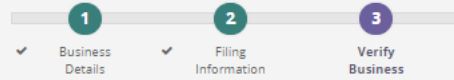
Check the Marihuana Retailer Excise Tax box,
then click *Next*.

Michigan Treasury Online



Verify Business Relationship

Fill in all of the information below to verify a business relationship.



Security Questions

Answer **all** of the following questions.

* Required

* What is the business name for this business? ?

* What is the business's operating type?

* What are the approved uses for this business? ?

- General Purpose Use
- General Retail Use
- General Service Businesses
- New Through Bank Use
- New Through Existing Use
- Other Business Type Business



Answer the shared secret questions,
then click *Verify*.

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



Create a New Relationship

Phantom of the Treasu...

Account Number [REDACTED]

Access Rights MRE



C6:
**Connection
Established**

The business connection will appear on the MRE Dashboard under Your Businesses.



**Now you are
ready to interact
with Treasury!**

Wrap Up



Further Reference

legislature.mi.gov

- ▶ **Sales Tax Act**
MCL 205.51 – 205.78
- ▶ **Michigan Regulation and Taxation of Marihuana Act**
MCL 333.27951 – MCL 333.27967
- ▶ **Medical Marihuana Facilities Licensing Act**
MCL 333.27101 – MCL 333.27801
- ▶ **Michigan Medical Marihuana Act**
MCL 333.26424

Further Reference

michigan.gov/taxes

- ▶ Business Taxes, [Marihuana Retailers Excise Tax](#)
- ▶ Business Taxes, [Sales and Use Tax](#)
- ▶ Reports and Legal:
 - [Revenue Administrative Bulletin 2023-25](#)
 - [Revenue Administrative Bulletin 2022-26](#)
 - [Notice to Taxpayers regarding the Michigan Regulation and Taxation of Marihuana Act – January 29, 2019](#)
- ▶ Audit: [Other Deductions Sales & Use Tax Manual](#)

▶ website:
michigan.gov/treasuryoutreach

▶ email:
TreasuryOutreach@michigan.gov

Treasury Outreach



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We want your feedback!

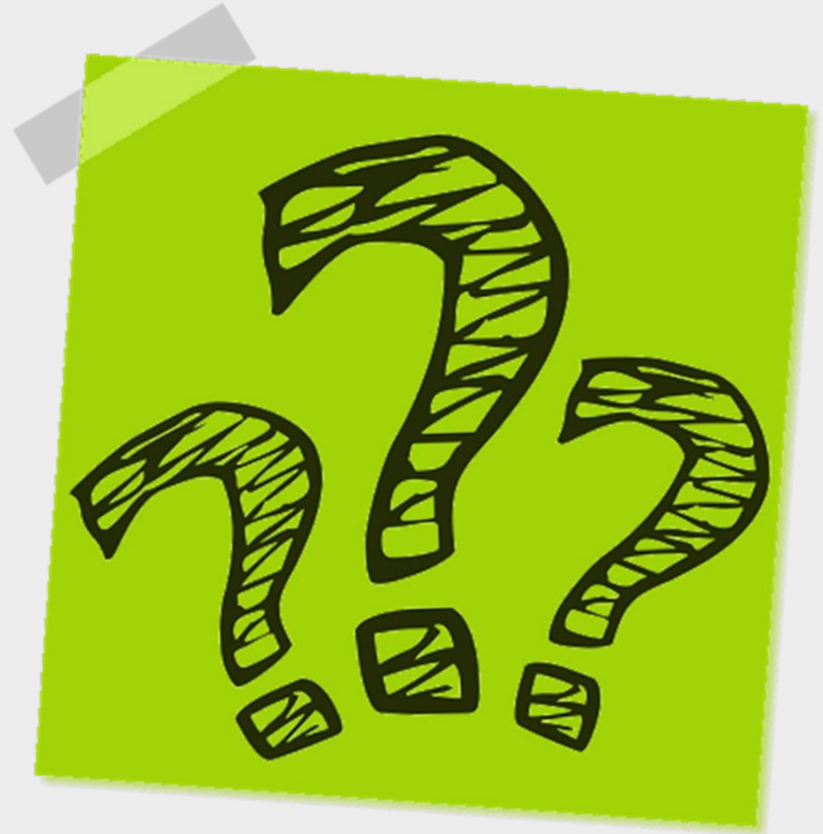
Join us next month as we discuss...

▶ Collecting and Remitting Tax to Treasury

- learn about the process of collecting and remitting cannabis-related taxes to Treasury
- go over the different collection methods your business can employ for cannabis-related taxes with calculation examples
- free to attend; no registration required
- 10:00 a.m. ET on November 21, 2024

▶ view all related events on the [CRA's calendar of events](#)

Q & A with Treasury





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