



File/Pay Taxes & Communicate about Cannabis with Treasury

Cannabis Regulatory Agency Webinar Series

December 5, 2024

Treasury Outreach

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.

TREASURY'S MISSION, VISION, and VALUES

MISSION

Providing fair and efficient financial services on behalf of taxpayers, governments, students, and all Michiganders, for the long-term fiscal health and stability of our state.

VISION

We are the innovative and inclusive resource provider of exceptional financial services for a better Michigan.

VALUES

Integrity ~ Inclusion & Diversity ~ Innovation ~ Public Service



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



Disclaimer

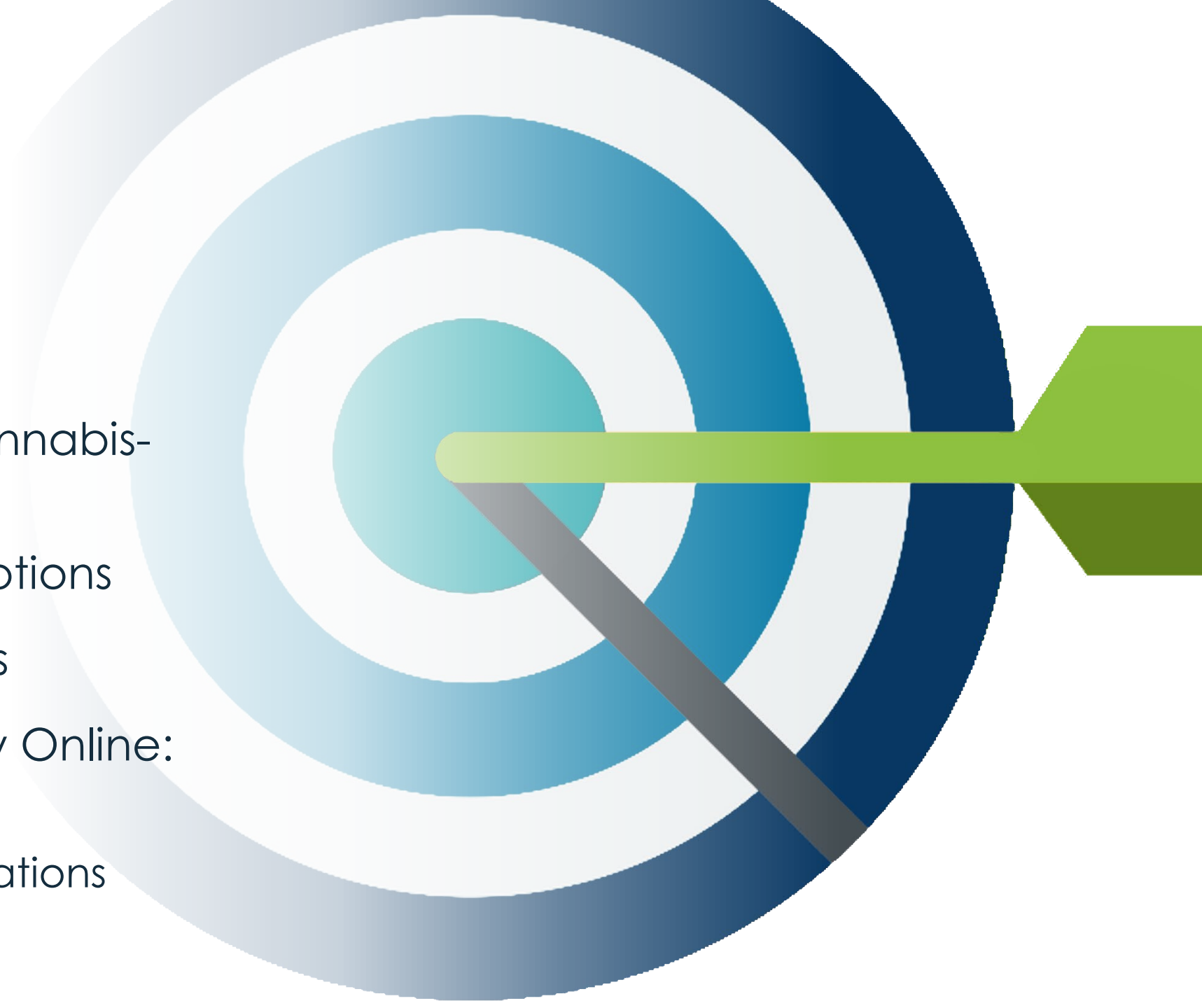
This handout is provided as part of a presentation and is for illustrative purposes only.

The content does not carry the weight of law, bulletins, or rulings. Therefore, it should only be used as an aid for understanding concepts, taking notes, and reference based on the material presented.

The topics covered, screenshots provided, and guidance supplied is subject to change. The most current Treasury information on this topic is available at michigan.gov/taxes.

Presentation Purpose

- ▶ filing frequency of cannabis-related taxes
- ▶ filing and payment options
- ▶ use Treasury eServices
- ▶ use Michigan Treasury Online:
 - add locations
 - satisfy Treasury obligations



Collect and Remit Taxes to Treasury



Sales Tax Overview

- ▶ Treasury tax acronym: “S” of SUW
- ▶ six percent (6%)
- ▶ sale subject to tax if:
 - tangible personal property (TPP)
 - at retail
 - to the final consumer
- ▶ obligation of seller; allowed to collect tax from customer
- ▶ must register; allowed a discount



MCL 205.52

Marihuana Retailers Excise Tax Overview

- ▶ Treasury acronym: **MRE**
- ▶ ten percent (10%) tax
- ▶ applies to retail sale of “adult use” or recreational marihuana to anyone other than marihuana establishments, tribal marihuana businesses, and medical marihuana transactions.
- ▶ levied on sellers, not purchasers (including microbusinesses)



MCL 333.27963

Tax Collection Methods

	separately stated Sales Tax	tax included Sales Tax
non-inclusive MRE Tax	non-inclusive MRE tax separately stated sales tax	non-inclusive MRE tax tax included sales tax
inclusive MRE Tax	inclusive MRE tax separately stated sales tax	inclusive MRE tax tax included sales tax

File and Pay SUW and MRE Tax Returns

Filing Frequency

- ▶ **SUW taxes:** Treasury determines based on amount of tax owed (monthly, quarterly, or annually)
- ▶ **MRE tax:** quarterly, due the 20th of the month following the tax period
 - only available through Michigan Treasury Online (MTO)

Payment Frequency

- ▶ no later than the due date of the return but as often as you like

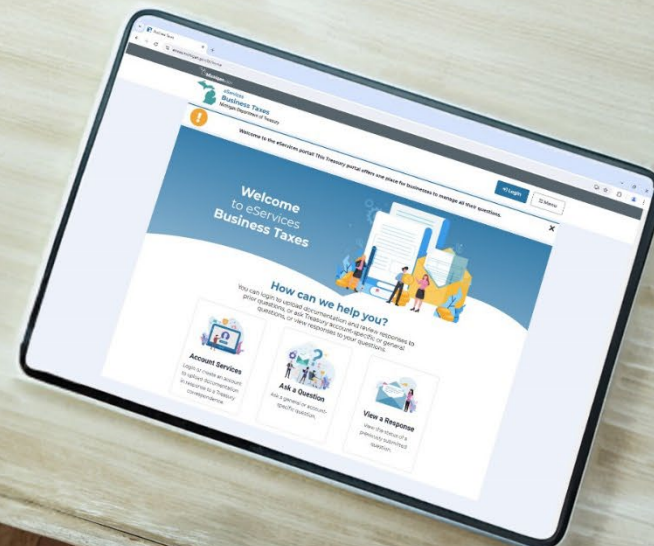
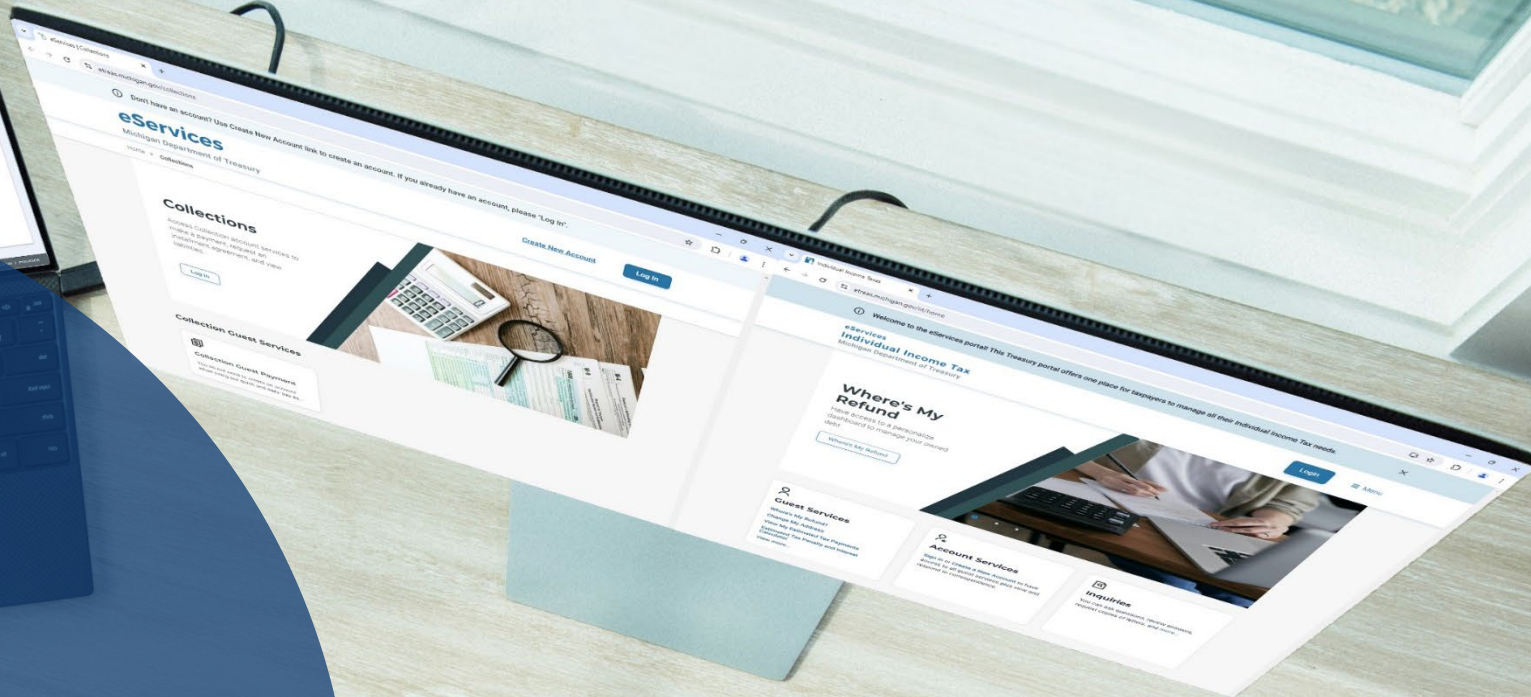
Payment Methods

- ▶ **pay electronically** through MTO
- ▶ **mail payments** with payment voucher:
 - MRE tax = Form 5677
 - SUW taxes = Form 5094
- ▶ schedule appointment to **pay in person** with the [LARA cashiering calendar](#)

Communicate with Treasury Online



Treasury eServices





Welcome to eServices Business Taxes



How can we help you?

You can login to upload documentation and review responses to prior questions, or ask Treasury account-specific or general questions, or view responses to your questions.



Account Services

Login or create an account to upload documentation in response to a Treasury correspondence.



Ask a Question

Ask a general or account-specific question.



View a Response

View the status of a previously submitted question.



Business Tax eService – Overview

PURPOSE:
Questions & Correspondence

USER:
Responsible Party

TAX TYPES:
Business

TREASURY AREA:
Customer Contact

FORM 151 SUBMISSION



[Michigan Treasury Online](#)

owner completes via Registration Services

Business Tax eService Overview

- ▶ specific to SUW taxes, Marihuana Retailers Excise Tax, Michigan Business Tax, Corporate Income Tax, Flow-Through Entity Tax
- ▶ used by the taxpayer to ask general questions or inquire about account information including, but not limited to:
 - payments
 - assessments
 - letters
 - refunds and credits
- ▶ if the taxpayer creates eService log in credentials, they can view correspondence sent by Treasury and respond electronically
- ▶ able to retrieve and review answers to their questions
- ▶ distinct web service from MTO
- ▶ all inquiries routed to the Customer Contact division for handling



Assist My Clients

Use the options below to ask Treasury a new question or review the response to a previous inquiry



Individual Income Tax

Sales, Use and Withholding Taxes

Michigan Business Tax / Corporate Income Tax

Flow-Through Entity Tax

Marihuana Retailers Excise Tax

General Questions

**Tax
Professionals
eService**

etreas.michigan.gov/tp

Tax Professionals eService – Overview

PURPOSE:
Questions

USER:
Tax Practitioners

TAX TYPES:
Individual & Business

TREASURY AREA:
Advocacy Services

FORM 151 SUBMISSION



Treas_PRO@michigan.gov

subject = service request number of your inquiry

Tax Professionals eService Overview

- ▶ specific to SUW taxes, Michigan business tax, corporate income tax, flow-through entity tax, marijuana retailers excise tax, and individual income tax
- ▶ used by payroll professionals, CPAs, bookkeepers, service providers, etc. to:
 - send inquiries to Treasury about their clients' tax accounts or ask general questions
 - retrieve and review answers to their questions
- ▶ tax professionals must have [Form 151](#) on file permitting Treasury to disclose protected account information
- ▶ all inquiries routed to Treasury's Advocacy Services division for handling
- ▶ if sending an account-specific question and currently no POA form on file:
 - email the executed Form 151 in PDF format to Treas_PRO@michigan.gov
 - subject = service request number of your inquiry

eServices Help Center

The screenshot shows the Michigan Taxes website's eServices Help Center. At the top left is the Michigan state logo and the word "Taxes". To the right is a search icon. Below this is a navigation menu with dropdown arrows for "Individual Income Tax", "Business Taxes", "City Tax", "Collections/Audits/Appeals", "Property Tax", "Reports and Legal", and "Languages". The main header area has a dark teal background with the text "eServices Help Center" in white. Below the header is a breadcrumb trail: a home icon followed by "> eServices Help Center". The main content area features five circular icons, each with a white icon on a dark teal background, representing different help centers: Business Tax, City Tax, Collections, Individual Income Tax, and Tax Professionals. Each icon is accompanied by its respective name in teal text.

michigan.gov/taxes/helpcenter

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

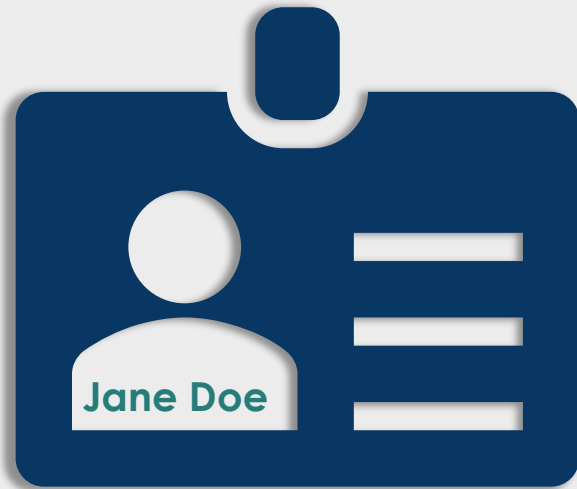
CONNECT

Business Tax Account

MTO Overview

- ▶ free, secure, 24/7/365
- ▶ need a **personal** MTO user profile to access web services
- ▶ independently **connect to Treasury business tax account(s)** via Registration, Tax, and/or Guest Services
- ▶ features:
 - intuitive navigation, customizable connections
 - business tax return and form filing
 - expanded business tax payment types and flexibility
 - access to tax records and account data on file with Treasury

Create a Business Relationship



**Your Personal
User Profile**



**Registered Treasury
Business Tax Account**

Michigan Treasury Online

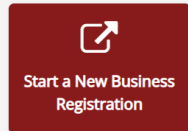


Hello, Jane!

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

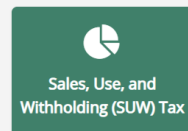
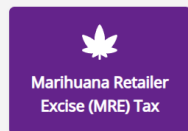
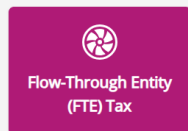
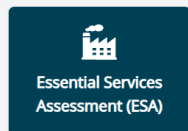
Registration Services

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



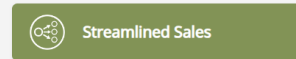
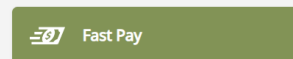
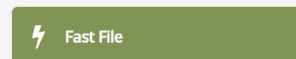
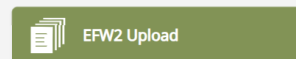
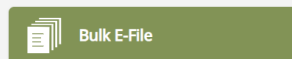
Tax Services

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!

MTO Paymentus

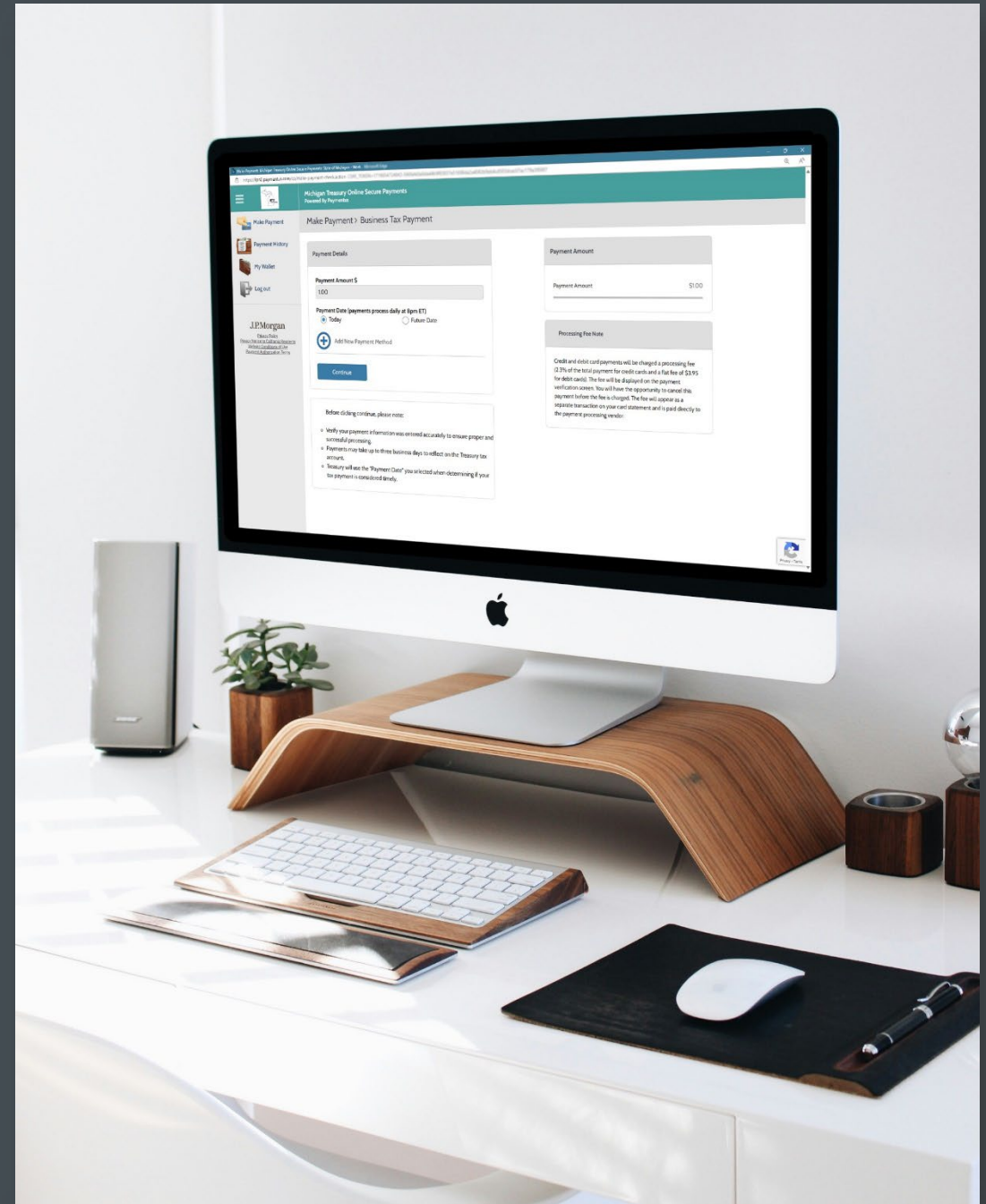
▶ new MTO payment platform which allows:

- **same day payments**
- future payment scheduling up to one year in advance
- automatic payment method retention through My Wallet


▶ learn more at

michigan.gov/MTOpaymentus

- [MTO Payment Tutorials](#)
- [Business Taxes Electronic Funds Transfer \(EFT\) Payments](#)





 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



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

2022 Sales, Use and Withholding Taxes

June Monthly 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

Warning

If you do not check a box for a tax you are obligated to file, you have not fulfilled your obligation and you may be subject to a computed assessment, or other action by the Michigan Department of Treasury, for failure to file or pay a tax.

Do you find filing your Sales and Use Tax return using MTO easier? [Click here for instructions to complete the electronic filing of this form using MTO.](#)

Sales Tax

- 1. Gross Sales
- 2. Total Sales Tax
- NEW** 3. Total Prepaid Tax
 - Fuel Supplier and Wholesaler Prepaid Sales Tax Schedule
 - Fuel Retailer Supplemental Schedule
 - Vehicle Dealer Supplemental Schedule

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.**

Log In (Existing MTO User)

* Required

* Username

* Password

[End User Agreement](#)

LOG IN

Powered By MILogin

Create My User Profile (New To MTO)

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

CREATE MY USER PROFILE

Help Center

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

Michigan.gov

Warning: Your online session will timeout after 15 minutes of inactivity. Save your progress if you will be away from your computer.

MTO HOME | CONTACT US | POLICIES

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MTO LIVE DEMO

Three Ways to Interact with Treasury

Registration Services

- ▶ **communication:** 2-way
- ▶ **portals and interaction:**
 - *Start a New Business Registration*
 - establish a new Treasury business tax account
 - *Manage Business Registration*
 - requires self-service connection
 - manage business tax account registration info; establish POA
 - view letters & licenses

Tax Services

- ▶ **communication:** 2-way
- ▶ **portals:**
 - *ESA*
 - *FTE Tax*
 - *MRE Tax*
 - *MMF Tax*
 - *SUW Tax*
- ▶ **interaction:**
 - requires self-service connection
 - send returns and/or payments
 - view confidential tax information on file
 - view letters & licenses

Guest Services

- ▶ **communication:** 1-way
- ▶ **portals:**
 - *Bulk e-file*
 - *Fast File*
 - *Fast Pay*
 - *Streamlined Sales*
 - *EFW2 Upload*
- ▶ **interaction:**
 - send Tax Service portal returns/payments without a permanent connection
 - make CIT and audit payments
 - send specific tax information

Registration Services

tax registration related portals with access to Treasury administrative requirements

Registration Services

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



Start a New Business
Registration



Manage Business
Registration

- ▶ *Start a New Business Registration* – complete the registration application for business taxes on the UIA's web service portal to establish a new Treasury business tax account
- ▶ *Manage Business Registration* – manage the business tax registration information on file with Treasury for one or multiple businesses through the connection process

Tax Services

tax type portals featuring similar basic transactions and specialized functionality

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

- ▶ through each applicable tax portal, MTO users will connect their personal user profile to one or multiple Treasury business tax accounts
- ▶ for each connected tax account, MTO users can send returns and payments as well as view state tax information on file with Treasury

Guest Services

process-focused portals providing basic transactions and specialized functionality

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

- ▶ send information to Treasury without establishing a permanent connection between your personal MTO user profile and a Treasury business tax account
- ▶ primarily, an electronic equivalent/alternative to mailing information to Treasury while maintaining security by restricting access to confidential tax account data



Tutorial A:
**Add a New
License Location**

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

Access Rights MRE



Under Your Businesses, click the business's name to continue.

A1:
**Select a
Business Tax
Account**

Michigan Treasury Online



Register for MRE

Identify Business Location(s)

You have authenticated to MRE for this business, however, there are no licensed locations on file with Treasury. To continue, click the Add New Location button and enter location information as licensed by the Department of Licensing and Regulatory Affairs (LARA). If you have not yet been issued a license, [apply for a Marihuana Retailer Excise license with LARA.](#)

ADD NEW LOCATION

#	License #	Address	Actions
No New Locations Added			

SUBMIT

CANCEL ✕

A2:
**Register for
MRE**

Click *Add New Location* to add the licensed location to the business tax account.



Add New Business Location

Complete the required information below. The location license number is provided by LARA. Once submitted, tax obligations will be created for this location.

New Location

* Required

* Effective Date

* License Type

* Location License Number

* Address

* County

* Local Unit Type

* Local Unit Name

* State

* Country

* Zip Code

SAVE

CANCEL



A3:

Add a Business Location

- ▶ Add the appropriate details under New Location - including the effective date, license type, location license number, address, county, local unit type and name, and zip code.
- ▶ The state and country are also required fields and should auto populate as "MI" and "USA" respectively.
- ▶ Click Save to continue.

Michigan Treasury Online



Phantom of the Treasury (TEST) -

Phantom of the Treasury (TEST)

MRE Summary

Next Return Filing Due Date

07/15/2024

Last MRE Payment

0000

Last Return Filed

0000

MRE Actions

▶ File & Pay Options

▶ Other Payment Options

▼ Maintain Locations

Maintain Business Locations

▶ Correspondence

Other Access Rights

Manage Business Registration

Sales, Use and Withholding Tax

A4:
**MRE Tax
Summary
Page**

After adding a location, you will arrive on the MRE Summary page.

To add or modify locations going forward, click *Maintain Business Locations* under MRE Actions.

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

Taxability Questions?

Ask Business Tax Technical!

- ▶ (517) 636-4230, Option 3
- ▶ Treas-SUWTech@michigan.gov
- ▶ Michigan Department of Treasury
Technical Services Division
P.O. Box 30698
Lansing, MI 48909-8198



Contact Treasury

Business Taxes	517-636-6925
<i>i.e. Registration, Sales, Use, and Withholding (SUW) taxes, Marijuana Retailers Excise (MRE) tax, Corporate Income Tax (CIT), Michigan Business Tax (MBT), Flow-Through Entity (FTE) tax</i>	
Business Tax Technical	517-636-4230
City Taxes (Business) – Detroit.....	517-636-5829
City Taxes (Individual) – Detroit.....	517-636-5829
Collection Services Bureau	517-636-5265
Essential Services Assessment	517-241-0310
International Fuel Tax Agreement (IFTA)	517-636-4580
Individual Income Tax	517-636-4486

Contact Treasury Continued

Miscellaneous Taxes	517-636-0515
<i>i.e. 911 Fee, Airport Parking, Bottle Deposit, Convention Facilities Tax, Health Insurance Claims Assessment (HICA), Health Maintenance Organization (HMO) Use Tax, Insurance Provider Assessment Act (IPAA), Severance Tax, and State Real Estate Transfer Tax (SRETT)</i>	
Motor Carrier Tax	517-636-4580
Motor Fuel	517-636-4600
Property Tax	517-335-3429
Taxpayer Advocate	517-636-4759
Tax Professionals Helpline	517-636-0616
Tobacco & Cigarette Taxes	517-636-4630
Tribal	517-241-2185
Unclaimed Property (Claimants)	517-636-5320
Unclaimed Property (Holders)	517-636-6940



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