

Information for Licensees Related to the Department of Treasury

All Part of a marijuana business license renewal application requires licensees to submit a signed and dated Attestation Confirmation of Tax Compliance to the Cannabis Regulatory Agency (CRA).

Part A must be completed by the renewal applicant before submitting the form to the Michigan Department of Treasury (Treasury) at Treas-MI-Marihuana-Tax@michigan.gov. When received, Part B will be completed by a designee of Treasury. The completed and signed form is then sent back to the licensee (utilizing the contact information provided by the licensee in Part A of the form).

When completing this attestation, please note that Treasury considers a taxpayer “delinquent” in the payment of a required tax:

1. for underpaid or no remittance tax returns if the amount due indicated on the return has not been paid in full by the due date of the return.
2. for post-return adjustments made by Treasury (such as adjustments made when the return is processed or as part of an audit process) on the date that Treasury issues an assessment (i.e., Final Bill for Taxes Due) for the determined deficiency.
3. for failure to file on the day following the due date of the tax return that was not filed.

Treasury provides the following business tax administration guidance:

- **Licensed marijuana retailers are liable for sales tax and marihuana retailer excise (MRE) tax. Therefore, the licensed business entity must be registered with Treasury for both tax types.** Other Treasury-administered business tax obligations may be applicable based on facts and circumstances.
- Sales tax and MRE tax registration and reporting requirements:
 - A business entity with Michigan tax liabilities must register with Treasury and identify its business tax obligations. The most common business tax types are available on Treasury’s registration application. The fastest and easiest way to complete the Michigan Business Taxes Registration Application (Form 518) is through Michigan Treasury Online (MTO).
 - In Michigan, sales tax is reported on a combined return with three other tax types (i.e., use tax on sales and rentals, use tax on purchases, and withholding tax). These tax types are commonly referred to as Sales, Use, and Withholding (SUW) taxes. After registering for one or more SUW tax types, Treasury determines how often the business must file and pay (i.e., accelerated, monthly, quarterly, or annually). Regardless of filing frequency, all SUW taxpayers must file the annual SUW tax return.
 - MRE tax cannot be identified on the registration application. After receiving an appropriate marihuana license from the CRA, the business entity will add the MRE tax obligation through MTO. Once registered, MRE tax returns and payments are due quarterly; returns must be filed through MTO. There is no annual return filing for MRE tax.
- Find educational Michigan tax resources at michigan.gov/taxes:
 - business tax definitions and tax-type specific guidance, including due dates.
 - Treasury registration process and forms.

- MTO navigation, filing, and payment options: michigan.gov/mtobusiness.
 - Treasury Outreach tax education events: michigan.gov/treasuryoutreach.
 - contact information.
- **Treasury does not routinely provide or send out reminder notifications for tax return or tax payment due dates.**

For more information about the CRA, please visit michigan.gov/CRA.

For questions regarding the Attestation/Confirmation of Tax Compliance form, contact the License Maintenance Section of the CRA via email at CRA-Amendments@michigan.gov or by phone at 517-284-8599.