



Michigan Treasury Online (MTO) Enhancements

We are pleased to share the following improvements to our online filing portal. These changes take effect on May 8, 2020.

- Sales, Use, and Withholding (SUW) Tax Service: **Required Returns Table**
- SUW Taxes: **Monthly/Quarterly Worksheet Embedded in MTO Returns**
- New Tax Service: **Marihuana Retailer Excise (MRE) Tax**

SUW Tax Service – Required Returns Table

Important Background Information

We refer to how often a business needs to file an SUW tax return as “filing frequency”. In a calendar year, filing frequency could be monthly, quarterly, or annually. Treasury determines a business’ filing frequency based on previously filed annual returns or registration information. It does not matter how many SUW tax types for which a business is registered; there is only one filing frequency. We refer to the time period reported on a tax return as a “tax period”.

| <u>Filing Frequency</u> | <u>Return Requirements</u> | <u>Tax Period</u> | <u>Due Date</u> |
|--------------------------------|-----------------------------------|---|---|
| Annually | 1 tax return per year | Jan 1 st – Dec 31 st | February 28 th of the following year (e.g., 2020 annual return is due Feb 28, 2021) |
| | 5 tax returns per year | | |
| Quarterly | ▪ 4 quarterly returns | 3 months (e.g., quarter 1 = Jan 1 st – March 31 st) | 20 th of the following month (e.g., quarter 1 = April 20 th) |
| | ▪ 1 annual reconciliation return | Jan 1 st – Dec 31 st | February 28 th of the following year |
| | 13 tax returns per year | | |
| Monthly | ▪ 12 monthly returns | 1 month (e.g., month 1 = Jan 1 st – Jan 31 st) | 20 th of the following month (e.g., month 1 = Feb 20 th) |
| | ▪ 1 annual reconciliation return | Jan 1 st – Dec 31 st | February 28 th of the following year |

Required Returns Table – Functionality and Updates

When you connect to a business through MTO’s SUW Tax Service, you will find the Required Returns table on the File and Pay a Tax Return page. This table provides you with a snapshot of the business’ filing requirements and compliance.

The Required Returns table has several columns, providing you with information at-a-glance:

- Tax Types column
 - Displays the business’ registered SUW tax types that you have access to file.
 - You can change your access rights on the SUW Dashboard.

- Acronyms: **S** = sales tax; **U** = use tax on sales and rentals; **W** = withholding tax
 - use tax on purchases is available on every tax return.
- Period column
 - The unfiled tax periods based on the business' SUW filing frequency (by year).
 - Once we receive a tax return, the corresponding Period disappears.
- Due Date column
 - File the tax return on or before this date.
 - indicators:
 - red triangle symbol = past due
 - yellow information symbol = due soon
 - no symbol = due in the future
- File Return column
 - Click the File Return button to access the return form.
 - Select the tax types you want to file on the tax return.

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 **NEW** 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 | Monthly - Jan 2020 | 02/20/2020 ⚠ | FILE RETURN |
| SUW | Monthly - May 2020 | 06/20/2020 ⓘ | FILE RETURN |
| SUW | Monthly - June 2020 | 07/20/2020 ⓘ | FILE RETURN |
| SUW | Monthly - July 2020 | 08/20/2020 | FILE RETURN |
| SUW | Monthly - Aug 2020 | 09/20/2020 | FILE RETURN |

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

If you need to report taxes but the tax period is missing from the Required Returns table:

- Go to MTO's **View and Print Filed Returns** page.
 - It is located under the File & Pay Options tab in the right-hand navigation menu.
 - Use the filters on this page to look up the tax period.
 - Verify tax information already sent to Treasury by clicking the confirmation number on each filed return.
- If there are no tax returns filed or if filed tax information is missing/incomplete:
 - Go to the **File Additional Tax Returns** page to manually create an additional tax return for the tax period.
 - Report the missing tax types/amounts. This adds to the tax information already on file with Treasury.
- If the filed return information shows incorrect tax amounts:
 - File an amended return to replace the tax information on the return of record.
 - Access the amended return form by visiting MTO's:
 - **Amend and Pay Processed Returns** page. You can amend any tax period listed in the Returns and Amendments table. The amended form will list the figures originally reported; replace return figures as needed.
 - **File Additional Tax Returns** page. Manually create an additional amended return. The amended form is blank; enter the correct tax figures.

SUW Taxes – Monthly/Quarterly Worksheet Embedded in MTO Returns

For sales and use tax on sales and rentals, monthly/quarterly tax returns require reporting gross sales and tax due only. Of course, there are many valid exemptions and deductions available; this causes a business to owe less than 6% tax on the sales price.

Itemizing allowable exemptions and deductions is only required on the annual return. Exemption and deduction information, however, is readily accessible in business records and is necessary information to consider when completing the monthly/quarterly returns. We have a worksheet available which is intended to be used in conjunction with the monthly/quarterly return. The worksheet helps you correctly calculate and report tax figures on monthly/quarterly returns.

Historically, this worksheet has only been available in downloaded PDF format. Now, the worksheet is an interactive and optional element within MTO's monthly/quarterly tax return.

Before entering any information in the sales tax, use tax on sales and rentals, or use tax on purchases sections of the tax return, click the worksheet link. Enter amounts into the worksheet's white fields based on your records. MTO will do the math in the gray fields. When done, click the Transfer to Return button to fill in the tax return with figures from the worksheet. When printing a return draft or viewing/printing filed returns, any portions of the worksheet completed with the tax return are made available.

2020 Sales, Use and Withholding Taxes

April Monthly Form

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 | \$ | <input type="text"/> | |
| 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"/> | |
| 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"/> | |

2020 Sales and Use Tax

April Monthly Worksheet

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  | \$ | <input type="text"/> |
| 2. Total Gross Sales | \$ | <input type="text"/> |
| 3. Allowable Deductions | | |
| a. Resale, Sublease or Subrent  | \$ | <input type="text"/> |
| b. Industrial Processing Exemption  | \$ | <input type="text"/> |
| c. Agricultural Production Exemption  | \$ | <input type="text"/> |
| d. Interstate Commerce  | \$ | <input type="text"/> |
| e. Nontaxable Services Billed Separately  | \$ | <input type="text"/> |
| f. Bad Debts  | \$ | <input type="text"/> |
| g. Food for Human/Home Consumption  | \$ | <input type="text"/> |
| h. Government Exemption  | \$ | <input type="text"/> |
| i. Michigan Motor Fuel Tax  | \$ | <input type="text"/> |
| j. Direct Payment Deduction  | \$ | <input type="text"/> |
| k. Other Exemptions and Deductions  | \$ | <input type="text"/> |
| l. Tax Included in Gross Sales  | \$ | <input type="text"/> |
| m. Total Deductions | \$ | <input type="text"/> |
| 4. Taxable Balance | \$ | <input type="text"/> |
| 5. Gross Tax Due | \$ | <input type="text"/> |

TRANSFER TO RETURN

CANCEL 

REMOVE WORKSHEET

New Tax Service: Marihuana Retailer Excise (MRE) Tax

Selling marihuana and/or marihuana-infused products to anyone other than a marihuana establishment, means a business has an MRE and a sales tax liability. After receiving a marihuana license from the Michigan Department of Licensing and Regulatory Affairs (LARA), a business is ready to start filing and paying MRE tax with Treasury.

If the business' federal employer identification number is not already registered with Treasury, you can register for sales tax by clicking the E-Registration Tax Service on the MTO homepage. MRE tax is not on Treasury's registration application. You can add MRE tax to the business' registered tax types through the MRE Tax Service.

On the MTO homepage, click the purple MRE Tax Service portal icon.

Michigan Treasury Online

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

Tax Services

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

- Start a New Business (E-Registration)
- Manage Business Registration
- Sales, Use, and Withholding (SUW) Tax
- Essential Services Assessment (ESA)
- Medical Marihuana Facilities (MMF) Tax
- Marihuana Retailer Excise (MRE) Tax**

Guest Services

Guest Services portals provide an alternative means for submitting information to Treasury. Therefore, **privileged account information is restricted.**

- Bulk E-File
- Fast File
- Fast Pay
- Streamlined Sales
- EFW2 Upload

The MRE Dashboard shows businesses you are connected to for the purpose of marihuana tax. Click the Create a New Relationship button to make a new connection to a business. The business must be registered with Treasury before you can connect. Once you are connected to a business, it is listed in the Your Businesses section. Click the business' name to start interacting with Treasury.

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 Treasury

Account Number [REDACTED]

Access Rights MRE



After accessing the business account on MTO, go to the Maintain Business Locations page.

If we received location information from LARA, license numbers with addresses may be listed in the Locations section. If a listed address has a red triangle symbol, click it to update location details. You can edit or delete business locations after resolving missing information.

If all the business' marihuana locations are not listed, click the Add New Location button.

Maintain Business Locations

Displayed below are all registered licensed Marihuana Retailer Excise locations for this business with Treasury. You have the ability to add new locations as licensed by the Department of Licensing and Regulatory Affairs (LARA) in order to register for tax obligations with Treasury. You can also view existing location information or discontinue tax obligations for a location below. If you have not been issued a license by LARA, you must [apply for a license](#) before registering a location with Treasury.

= Please click the triangle below to update missing address information.

Locations

Active :



Add New Location



6832 Kind Ave

LIC# [REDACTED]



10934 Sixth Rd

VILLAGE OF [REDACTED]

LIC# [REDACTED]



MRE Actions

▶ File & Pay Options

▶ Other Payment Options

▼ Maintain Locations

Maintain Business Locations

▶ Correspondence

To file an MRE return, go to the File/Pay/Amend a Tax Return page. The filing frequency for MRE tax is always quarterly, due the 20th of the month following the end of the quarter. There is no annual reconciliation return. The Returns and Amendments table provides you with a snapshot of the business' filing requirements and compliance, filtered by tax year.

File/Amend and Pay 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 |
|---------------------------------------|--|----------------------|
| ■ | Quarterly - Jan 2020 to March 2020 🔔 | FILE |
| ■ | Quarterly - April 2020 to June 2020 ⚠️ | FILE |
| ■ | Quarterly - July 2020 to Sep 2020 ℹ️ | FILE |
| ■ | Quarterly - Oct 2020 to Dec 2020 ℹ️ | FILE |

MRE Actions

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

The Returns and Amendments table has several columns, providing you with information at-a-glance:

- Status column
 - Color coded squares tell you the status of the tax period:
 - blue = no returns filed.
 - orange = return filed but not all business locations reported.
 - green = return filed reporting all business locations.
 - Orange and green status squares include a check mark indicator.
- Period column
 - The required quarterly tax returns.
 - indicators:
 - red bell symbol = past due
 - orange triangle symbol = due soon
 - blue informational symbol = due in the future

- Actions column
 - Click the File button to access the return form.
 - Once one tax return is filed for a period, the action button changes from File to Amend. Click the Amend button to either change return figures or add previously unreported business locations.

After accessing the quarterly return form, select the location(s) to report with your filing. Based on your records, enter marihuana sales amounts into the white fields beneath each business location. MTO will do the math in gray fields, completing the MRE Summary section at the end of the return.

Note: Any business locations appearing on the return form with a red triangle symbol cannot be filed because we are missing necessary location details. Visit MTO's Manage Business Locations page to update locations with a red triangle symbol before filing a tax return.

2020 Marihuana Retailer Excise Tax

March 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.](#)

▲ = Please click the triangle below to update missing address information.

| Select | Location | Tax Due |
|-------------------------------------|---|--|
| ▲ | License #: <input type="text"/> 6832 Kind Ave | Not Reported |
| <input checked="" type="checkbox"/> | License #: <input type="text"/> 10934 Sixth Rd | Not Reported |
| | <ul style="list-style-type: none"> • 1. Quarterly Retail Marihuana Sales for this Location 2. Exempt Medical Marihuana Sales for this Location 3. Exempt Sales to Other Marihuana Establishments for this location Quarterly Retail Marihuana Sales after Exemptions for this Location 4. Location Tax Due | <div style="margin-bottom: 5px;"><input type="text" value="\$ Quarterly Retail Marihuar"/></div> <div style="margin-bottom: 5px;"><input type="text" value="\$ Exempt Medical Marihuar"/></div> <div style="margin-bottom: 5px;"><input type="text" value="\$ Exempt Sales to Other Mi"/></div> <div style="margin-bottom: 5px;"><input type="text" value="\$ Quarterly Retail Marihuar"/></div> <div style="margin-bottom: 5px;"><input type="text" value="\$ Location Tax Due"/></div> |

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

2. Total Exempt Medical Marihuana Sales

3. Total Exempt Sales to Other Marihuana Establishments