INSTRUCTIONS FOR COMPLETING THE COMMERCIAL CANNIBIS BUSINESS TAX RETURN:

Quarterly tax due:
- 1st Quarter (Jan-Mar) April 30
- 2nd Quarter (Apr-Jun) July 31
- 3rd Quarter (Jul-Sept) October 31
- 4th Quarter (Oct-Dec) January 31

NOTE: FILL OUT TOP PORTION PRIOR TO SECTION I, II, or III. ONLY FILL OUT SECTIONS THAT ARE RELEVANT TO YOUR BUSINESS.

A tax form must be filled out for each quarter. Quarters cannot be combined on one form.

Customer Account # - as assigned

Business Name – same as on business license

Business Address –

Tax Period:
- Tax Year – Calendar Year for tax, ex: 2019
- Quarter - Mark appropriate quarter with an “X”
- Filing Late: Filing after the last day of the month following the end of the quarter mark with a “Y”
- Days Late - Number of days after the last day of the month following the end of the quarter,
  Example: Filing on August 10 would mean you are 10 days late, therefore enter 10

Business Type:
- Mark all types of businesses that apply

CULTIVATION:

Line 1   Total Square Footage: Square footage is based on “Canopy,” all areas occupied by any portion of a cannabis plant, inclusive of all vertical planes, whether the areas are contiguous or noncontiguous.

Line 4   Total of all prepayments made during the quarter

Line 9   Enter Approved Adjustment per Muni Code 4-10-070 B

A timely request for adjustment must be made in writing with supporting evidence to the Development Services Director. No adjustment is permitted without prior approval. The full amount of tax due for the quarter shall be remitted unless prior written approval from the Development Services Director is received. Attach a copy of prior written approval to the tax return.
RETAILER:

Line 11  Total of all retail sales.

Line 12  Sales w/State issued medical identification card: Total medical sales to an individual with a State issued medical identification card. Enter as a negative number.

Line 15  Total of all prepayments made during the quarter

OTHER COMMERCIAL CANNABIS:

Line 20  Total of all sales.

Line 22  Total of all prepayments made during the quarter

FINAL TOTAL:

Pay the total on Line 26

Make Payments to: City of Redding, Treasurer’s Office, 3rd Floor, 777 Cypress Avenue

GENERAL INFORMATION

The Cannabis Tax will be delinquent if not paid and received by the City Treasurer of the City of Redding **on or before the last day of the month in which due.**

Proper use of this form will insure accurate recording to your account. If you have any questions concerning the preparation of this form, please contact the City of Redding Finance Division at 777 Cypress Avenue, third floor call (530) 225-4424.

Records pertaining to preparation of this form must be kept for a period of three years and may be subject to audit. (Municipal Code Section 4.10.170).

Please notify the City of Redding Finance Division in the event of any change of ownership.

*****EVEN IF THERE IS NO TAX OWING A RETURN MUST BE FILED WITH THE CITY