

**INSTRUCTIONS FOR COMPLETING THE COMMERCIAL CANNIBIS BUSINESS TAX RETURN:**

**Quarterly tax due:**

1 <sup>st</sup> Quarter (Jan-Mar)	April 30
2 <sup>nd</sup> Quarter (Apr-Jun)	July 31
3 <sup>rd</sup> Quarter (Jul-Sept)	October 31
4 <sup>th</sup> Quarter (Oct-Dec)	January 31

**NOTE: FILL OUT TOP PORTION PRIOR TO SECION 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, 3<sup>rd</sup> 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**