



City of Emeryville Cannabis Business Tax

Please remit payment within 30 days of the close of the reporting period to:
 City of Emeryville located at: 1333 Park Ave., Emeryville, CA
 see operating hours on back

THIS RETURN IS FOR THE PERIOD: _____ - _____

Establishment Name: _____

Street Address: _____ City: _____ Zip: _____

Internal use only:

GL Account#: _____ Tran Code# _____

Computation of Cannabis Business Tax (Segregate Gross Receipts between business types)

Storefront Retail

1 Total Gross Receipts of Products & Services for Reporting Period..... \$ _____
 a) Allowable Exclusions.....(see 3-1.102(d))..... \$ (_____)
 2 Taxable Receipts (Sum of Line 1 - Line 1a) \$ _____
 3 Cannabis Business Tax due (Sum of 3% x Line 2) \$ _____

Delivery, Non-storefront retail

4 Total Gross Receipts of Products & Services for Reporting Period..... \$ _____
 a) Allowable Exclusions.....(see 3-1.102(d))..... \$ (_____)
 5 Taxable Receipts (Sum of Line 4 - Line 4a) \$ _____
 6 Cannabis Business Tax due (Sum of 3% x Line 5) \$ _____

Manufacturing

7 Total Gross Receipts of Products & Services for Reporting Period..... \$ _____
 a) Allowable Exclusions.....(see 3-1.102(d))..... \$ (_____)
 8 Taxable Receipts (Sum of Line 7 - Line 7a) \$ _____
 9 Cannabis Business Tax due (Sum of 2% x Line 8) \$ _____

Testing Lab

10 Total Gross Receipts of Products & Services for Reporting Period..... \$ _____
 a) Allowable Exclusions.....(see 3-1.102(d))..... \$ (_____)
 11 Taxable Receipts (Sum of Line 10 - Line 10a) \$ _____
 12 Cannabis Business Tax due (sum of 1% x Line 11) \$ _____

Distribution

13 Total Gross Receipts of Products & Services for Reporting Period..... \$ _____
 a) Allowable Exclusions.....(see 3-1.102(d))..... \$ (_____)
 14 Taxable Receipts (Sum of Line 13 - Line 13a) \$ _____
 15 Cannabis Business Tax due (Sum of 1% x Line 14) \$ _____

16 **Total Cannabis Tax Due** (Sum of Lines 3+6+9+12+15) \$

Late Payment Penalty and Interest Calculation (If the return is filed after the due date penalties and interest apply)

	Penalty (a)	Interest (b)	Penalty/Interest (c) (a + b)
17 Tax Due (Enter amount from line 16)	\$ _____	\$ _____	(Enter amount from line 21a)
18 Monthly Rate	x .05	x .015	
19 Monthly Amount (Sum of Line 17 x 18)	\$ _____	\$ _____	
20 Number of Months (# of Months Delinquent)	_____	_____	
21 Total (Sum of Line 19 x 20)	\$ _____	\$ _____	\$ _____

22 **Total Cannabis Tax, Penalty and Interest Due:** (Lines 16 + 21(c)) \$

I certify, under penalty of perjury, that I am the authorized representative of the above establishment and the statement herein is true & correct to the best of my knowledge:

Signature: _____ Printed Name: _____ Date: _____

Phone: _____ Email: _____

Cash Count

Business must complete cash count (A) prior to filing return - City will complete cash count (B) witnessed by the Business Representative. If a difference is noted, the city will perform a 2nd count. If the city results are the same, the business will correct cash count A and initial changes

THIS RETURN IS FOR THE PERIOD: _____ - _____

Establishment Name: _____

Street Address: _____ **City:** _____ **Zip:** _____

CASH COUNT		A - BUSINESS
Currency		
	x 100 =	0.00
	x 50 =	0.00
	x 20 =	0.00
	x 10 =	0.00
	x 5 =	0.00
	x 2 =	0.00
	x 1 =	0.00
Total Currency		0.00
Coin		
	x 1.00 =	0.00
	x .50 =	0.00
	x .25 =	0.00
	x .10 =	0.00
	x .05 =	0.00
	x .01 =	0.00
Total Coins		0.00
Grand Total		0.00

CASH COUNT		B - Office
Currency		
	x 100 =	0.00
	x 50 =	0.00
	x 20 =	0.00
	x 10 =	0.00
	x 5 =	0.00
	x 2 =	0.00
	x 1 =	0.00
Total Currency		0.00
Coin		
	x 1.00 =	0.00
	x .50 =	0.00
	x .25 =	0.00
	x .10 =	0.00
	x .05 =	0.00
	x .01 =	0.00
Total Coins		0.00
Grand Total		0.00

Attach Counter Receipt Here

FOR OFFICE USE ONLY:

Received Date: _____

Amount Paid: _____

Cash Total Amt: _____
(attach counter receipt in space above)

Other form of payment \$ _____

check# _____

1) Office Staff
Verified by: _____
Print name: _____

2) Office Staff
Verified by: _____
Print name: _____

3) Business Rep.
Verified by: _____
Print name: _____

CANNABIS BUSINESS TAX RETURN INSTRUCTIONS

If you have questions or need assistance, contact staff at (510) 596-4327 or aarriaga@emeryville.org

Payment is due Quarterly. If the due date falls on a Saturday, Sunday or holiday, the next business day becomes the due date. You may pay by check or cash. Payments by cash are accepted by appointment only. Please contact the City of Emeryville at least 72 hours prior to remitting cash payment. Taxes are payable to City of Emeryville and remitted to:

Mail check or hand deliver cash to: City of Emeryville 1333 Park Ave Emeryville, CA 94608	Monday -Thursday Hours 10:00AM-4:00PM
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Applicable Tax Rate

Storefront Retail - 3%

Delivery, non-storefront retail - 3%

Manufacturer - 2%

Testing Lab - 1%

Distribution - 1%

Cannabis is regulated by Title 5 Public Welfare, Chapter 28 of the Emeryville Municipal Code.

3-1.102 (d) except as otherwise specifically provided, shall mean the gross receipts of the preceding fiscal year of the taxpayer or part thereof, and is defined as follows: The total amount actually received or receivable from all sales; the total amount or compensation actually received or receivable for the performance of any act or service, of whatever nature it may be, for which a charge is made or credit allowed, whether or not such act or service is done as a part of or in connection with the sale of materials, goods, wares, or merchandise; and gains realized from trading in stocks or bonds, interest, discounts, rents, royalties, fees, commissions, dividends, or other emoluments, however designated. Included in "gross receipts" shall be all receipts, cash and credits, except that the following shall be excluded therefrom:

- (1) Cash discounts allowed and taken on sales;
 - (2) Credit allowed on property accepted as part of the purchase price and which property may later be sold, at which time the sales price shall be included as gross receipts;
 - (3) Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
 - (4) Such part of the sale price of property returned by purchasers upon rescission of a contract of sale as is refunded either in cash or by credit;
 - (5) Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded;
- (See code section for all exclusions - Business must maintain sufficient documentation to support exclusions)