



# CITY OF FRESNO CANNABIS BUSINESS TAX RETURN

Business Name:

Location:

Reporting Period:

Tax Account No.

BUSINESS NAME

BUSINESS LOCATION

Physical Address:

2600 Fresno St. Room 1096 Fresno CA 93721

Office Hours: Mon - Fri

9:00 A.M. - 4:30 P.M.

Phone: 559-621-6880 FAX: 559-457-1080

## INSTRUCTIONS FOR FILING YOUR CANNABIS TAX RETURN FOR REPORTING PERIOD

1. <b>Commercial Cultivation</b> - Enter number of sq. ft. dedicated to cultivation	1	
1a. Multiply amount on Line (1) by \$0.50 per sq. ft. and enter on Line (1a). Example: 1,000 sq. ft. x \$0.50 = \$500.00	1a	\$
2. <b>Distribution</b> - Enter gross receipts amount received for distribution	2	\$
2a. Multiply amount on Line (2) by 1% and enter on Line (2a). Example: \$10,000.00 x 1% = \$100.00	2a	\$
3. <b>Manufacturing</b> - Enter gross receipts amount received for manufacturing	3	\$
3a. Multiply amount on Line (3) by 4% and enter on Line (3a). Example: \$15,000.00 x 4% = \$600.00	3a	\$
4. <b>Retail Sales</b> - Enter gross receipts received for retail sales	4	\$
4a. Multiply amount on Line (4) by 4% and enter on Line (4a). Example: \$25,000.00 x 4% = \$1,000.00	4a	\$
5. <b>Tax Due</b> (SUM OF LINES 1a + 2a + 3a + 4a)	5	\$
6. <b>Balance Forward</b> (Add or deduct this amount from the amount on Line 5)	6	\$
7. <b>State Mandated Fee</b>	7	\$ 4.00
8. <b>Late Penalty</b> (10% x Line 5 for first 30 days late)	8	\$
9. <b>Interest</b> (1% x Line 5 starting on 30th day after due date)	9	\$
10. <b>Additional Late Penalty</b> (25% x Line 5 for over 30 days late)	10	\$
11. <b>Total Tax Due - TAXES, FEES, PENALTIES, AND INTEREST DUE</b> (SUM OF LINES 5 + 6 + 7 + 8 + 9 + 10)	11	\$

**Please submit full form with payment.** All tax returns filed with the City of Fresno are subject to audit.

## PAYMENT DUE ON OR BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD

**PENALTIES WILL APPLY THE FOLLOWING DAY**

TaxAccount No.

CANNABIS TAX RETURN

BUSINESS NAME

Reporting Period:..

Please do not clip or staple when enclosing payment

Make your payment payable to:

City of Fresno

Mailing Address: P.O. Box 45017 Fresno CA 93718-5017

**TOTAL AMOUNT DUE FROM LINE 11 ABOVE**

\$

Prepared By:

Date:

Falsification of information is subject to penalty of perjury.



## **CANNABIS TAX INFORMATION**

The business tax imposed on approved cannabis businesses is payable monthly. Cannabis business tax is due no later than the last day of the month following the close of the prior calendar month. It must be received by the City of Fresno Finance Department on or before the due date. **A postmark will not be accepted as a timely remittance and penalties and interest will be assessed.**

The City of Fresno Business Tax Unit currently accepts cash, check, money orders, or cashier's check for payment of cannabis tax. Please make checks or money orders payable to the City of Fresno.

Cash payments over \$2,000.00 require an appointment. Appointments are available from 9:00 am - 3:00 pm, Monday through Friday. Your appointment must be scheduled 24 hours in advance, no exceptions.

To schedule an appointment and for more information about cannabis tax in Fresno:

Please call 559-621-6880 or email [Cannabistax@fresno.gov](mailto:Cannabistax@fresno.gov).

You may also access the cannabis tax web site at [www.fresno.gov/finance/business-license-tax-certificate/cannabis-tax-information/](http://www.fresno.gov/finance/business-license-tax-certificate/cannabis-tax-information/). This site is password protected. If you have not yet received your password, please contact us at [cannabistax@fresno.gov](mailto:cannabistax@fresno.gov)

### **Cannabis Business Tax Rates**

- Retail Tax Rate: 4% of monthly gross receipts
- Commercial Cultivation Tax Rate: \$0.50 per square foot per month
- Distribution Tax Rate: 1% of monthly gross receipts
- Manufacturing Tax Rate: 4% of monthly gross receipts
- LATE PENALTY: 10%
- INTEREST: 1%
- ADDITIONAL LATE PENALTY: 25% - more than one calendar month late

### **Non-Sufficient Funds (NSF) and Missed Payment Ramifications**

- Exceeding two (2) NSF check payments will result in the revocation of the cannabis permit.
- Exceeding two (2) missed payments will result in the revocation of the cannabis permit.

If you have any questions or need to make changes to your appointment, please contact:

City of Fresno  
Finance Department, Business Tax Unit  
2600 Fresno Street, Room 1096, Fresno CA 93721  
559-621-6880  
[Cannabistax@fresno.gov](mailto:Cannabistax@fresno.gov)