



## TRINITY COUNTY CANNABIS RETAIL TAX RETURN

TERRI MC BRAYER, TREASURER - TAX COLLECTOR  
P.O. BOX 1297, WEAVERVILLE, CA 96093-1297  
(530) 623-1251 [taxcollector@trinitycounty.org](mailto:taxcollector@trinitycounty.org)

Name: \_\_\_\_\_ Business Name: \_\_\_\_\_

Address: \_\_\_\_\_

City, State Zip: \_\_\_\_\_

Parcel Number: \_\_\_\_\_ License Number: \_\_\_\_\_

Tax Reporting Period: \_\_\_\_\_ Due Date: \_\_\_\_\_

Contact Phone: \_\_\_\_\_ Contact Email: \_\_\_\_\_

### Box 1-Calculation of Cannabis Retail Tax

1. Gross Sales for Tax Period	
2. Gross Sales Adjustments (Must be itemized, documented and attached)	
3. Taxable Gross Sales (Subtract line 2 from line 1)	
<b>4. Total Taxable Amount Due (Multiply line 3 by 2.5%)</b>	

**\*A METRC SALES REPORT FOR THE TAX REPORTING PERIOD MUST BE INCLUDED ALONG WITH YOUR RETURN AND PAYMENT\***

If payment is timely **STOP**, your payment calculation is complete – remit the amount shown on line 4.

If your payment is late, proceed to Box 2 and add the applicable penalty to your total amount due.

### Box 2 – Late Tax Returns

5. <b>10% 1<sup>st</sup> Penalty (Line 4 multiplied by .10) Late up to 10 days</b>	
6. <b>35% 2<sup>nd</sup> Penalty (Line 4 multiplied by .35) Late 11 to 30 days</b>	
7. <b>85% 3<sup>rd</sup> Penalty (Line 4 multiplied by .85) Late 31 to 60 days</b>	
<b>8. Total Due (Add Line 4 to late penalty amount from line 5,6, or 7)</b>	

**\*\*\* FAILURE TO PAY THE TAXES OWED AND A CONTINUED DELIQUENCY CAN POTENTIALLY LEAD TO THE LOSS OF COUNTY LICENSE\*\*\***

- A return must be filed, even if there are no receipts to report this quarter.
- Credit cards will **NOT** be accepted for Cannabis Tax Payments.
- Returns and Payments are due within 10 days of the close of business for any reason. Please complete entire form. Incomplete forms may be returned to you and delinquent penalties may apply.
- **Cash payments will be accepted by appointment only.** Make checks payable to: Trinity County Tax Collector.

***I declare, under penalty of perjury, that the statements herein and any attachments are true, correct and complete.***

Date: \_\_\_\_\_ Contact Phone #: \_\_\_\_\_

Print Name \_\_\_\_\_ Signature: \_\_\_\_\_

Information provided on this form will be maintained as confidential.



## Cannabis Retail Tax Return Form Instructions

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### Box 1- Calculation of Cannabis Retail Tax

1. **Gross Sales for the Tax Period** is the total actually received or receivable from all sales; the total amount or compensation actually received or receivable. Enter the total gross sales on this line.
  2. **Gross Sales Adjustments** are any amounts deducted from the gross sales to arrive at the amount to be taxed. If you are claiming adjustments, complete and attach the Remittance Adjustment Form with your completed Cannabis Retail Tax Return. Enter the total sales adjustment on this line.
  3. **Taxable Gross Sales** is the total gross sales minus any adjustments. This is calculated by subtracting line 2 from line 1 and then enter that amount on line 3.
  4. **Taxable Amount Due** is the total amount due if the taxes are paid on time. This amount is calculated by taking the total of the amount on line 3 and multiplying this number by 2.5%. If the payment is on time your calculations stop here. If the payment is late, proceed to the late tax return box as you will need to add the applicable late penalties.
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### Box 2- Late Tax Returns

5. **10% 1<sup>st</sup> Penalty** is the penalty for a tax return that is late up to 10 days. This is calculated by multiplying the amount from line 4 by .10.
6. **35% 2<sup>nd</sup> Penalty** is the penalty for a tax return that is late over 10 days but under 31 days late. The 35% penalty is the total of the 1<sup>st</sup> and 2<sup>nd</sup> penalty combined, 10% plus an additional 25%. This is calculated by multiplying the amount from line 4 by .35.
7. **85% 3<sup>rd</sup> Penalty** is the penalty for a tax return that is late over 30 days but under 60 days. The 85% penalty is the total of the 1<sup>st</sup>, 2<sup>nd</sup> combined 35% plus an additional 50%. This is calculated by multiplying the amount from line 4 by .85.
8. **Total Due** is the total tax due. This is calculated by adding lines 4, to late penalty amount for line 5,6,or 7 if applicable.

The cannabis retail tax is imposed on every person engaging in cannabis retail sales as defined within the Trinity County Ordinance No. 3157. Cannabis retail tax is due on or before the last day of the month following the reporting period. In the event the last day of the month falls on a weekend or recognized County holiday, the due date shall be the next regular business day.

The payment of the tax imposed, and its acceptance by the County, shall not entitle any person to carry on commercial cannabis activities unless the person has complied with all applicable requirements of the Trinity County Code and all other applicable laws. The payment of the tax required shall not be construed as authorizing the conduct or continuance of any illegal or unauthorized activities in violation of any County ordinance.

If you have questions, need assistance, or if you would like to schedule an appointment, please contact the Treasurer-Tax Collector's Office at 530-623-1251 or [taxcollector@trinitycounty.org](mailto:taxcollector@trinitycounty.org). Regulations governing the Cannabis Retail and Cultivation Taxation can be found at Treasurer-Tax Collectors website: <https://www.trinitycounty.org/Treasurer>

Completed return forms and payments can be submitted to:      TREASURER - TAX COLLECTOR  
P.O. BOX 1297  
WEAVERVILLE, CA 96093-1297

**Information provided on this form will be maintained as confidential.**