



TRINITY COUNTY

TERRI MC BRAYER, TREASURER-TAX COLLECTOR
 P.O. BOX 1297, WEAVERVILLE, CALIFORNIA 96093
 PHONE (530) 623-1251

Name _____
 County CCL- _____
 Address _____
 Address _____

Date _____

Fiscal Year:

Reporting Quarter:

Payment Due By:

COMMERCIAL CANNABIS CULTIVATION TAX RETURN FORM

TAX RATE PER POUND OF CANNABIS BY TYPE

CANNABIS FLOWER		CANNABIS LEAVES		FRESH PLANT	
1 to 100	\$ 3.86 per lb.	1 to 100	\$ 1.15 per lb.	1 to 100	\$.54 per lb.
101 to 400	\$ 7.72 per lb.	101 to 400	\$ 2.30 per lb.	101 to 400	\$ 1.08 per lb.
401 to 1000	\$ 11.58 per lb.	401 to 1000	\$ 3.44 per lb.	401 to 1000	\$ 1.62 per lb.
More than 1000	\$ 15.44 per lb.	More than 1000	\$ 4.59 per lb.	More than 1000	\$ 2.16 per lb.

CANNABIS TYPE	TOTAL POUNDS PER TYPE	TOTAL AMOUNT DUE
CANNABIS FLOWER		
CANNABIS LEAVES		
FRESH CANNABIS PLANT		
TOTAL DUE FROM ALL CULTIVATION TYPES		Box 1

LATE TAX RETURN

10% 1 st Penalty (Box 1 multiplied by .10) Late up to 10 days	Box 2	
35% 2 nd Penalty (Box 1 multiplied by .35) Late 11 to 30 days	Box 3	
85% 3 rd Penalty (Box 1 multiplied by .85) Late 31 to 60 days	Box 4	
Subtract Any Adjustments: (Adjustments must be itemized and documented on the adjustment form)	Box 5	
TOTAL DUE INCLUDING ANY PENALTIES AND/OR ADJUSTMENTS:	Box 6	

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

Returns must be filed, even if there are no sales to report. Returns and payments are due within ten (10) days upon cessation of business for any reason. Please complete entire form. Incomplete forms may be returned to you and delinquent penalties may apply. **Make Checks Payable to: Trinity County Tax Collector.**

****FAILURE TO PAY THE TAXES OWED CAN POTENTIALLY LEAD TO THE LOSS OF YOUR COUNTY LICENSE****

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

Date: _____ Phone Number: _____

Print Name: _____ Signature: _____

Cannabis Cultivation Tax Return Instructions

The cannabis cultivation tax is calculated on the total number of pounds sold in each cannabis category type using a tiered rating method. Enter the total amount sold in the appropriate box for each cannabis category.

Box 1- Total Due From All Cultivation Types

This is the sum of the total tax due from all cannabis types that were sold. The total amount due for each cannabis type is calculated from multiplying the number of pounds sold by the applicable percentage rate for that tier. (Example: If 2,000 pounds of flower were sold you would calculate the tax owing by using the rate in the 4th tier. $2,000 \times 15.44 = 30,880.00$.) Apply the same method to each cannabis type. Enter the sum of the total amounts due for all three cannabis types into box 1.

Box 2- 10% 1st Penalty

10% 1st Penalty is the penalty for a tax return that is late up to 10 days. This is calculated by multiplying the amount from box 1 by .10.

Box 3- 35% 2nd Penalty

35% 2nd 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 1st and 2nd penalty combined, 10% plus an additional 25%. This is calculated by multiplying the amount from box 1 by .35.

Box 4- 85% 3rd Penalty

85% 3rd 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 1st and 2nd penalties combined, 35% plus an additional 50%. This is calculated by multiplying the amount from box 1 by .85.

Box 5- Adjustments

Total Sales Adjustments are any amounts deducted from the pounds sold to arrive at the amount to be taxed. If you are claiming adjustments, complete and attach the Remittance Adjustment Form and include original invoices and any other supporting documentation to support the adjustment with your completed Cannabis Cultivation Tax Return. Enter the total sales adjustments in box 5.

Box 6- Total Tax Due Including any Penalties and/or Adjustments.

Total Due is the total tax due. This is calculated by adding box 1, boxes 2, 3, or 4 and subtracting box 5, if applicable.

****ADDRESS AND OWNERSHIP AND CONTACT INFORMATION CHANGES MUST BE REPORTED TO THE TAX COLLECTOR IMMEDIATELY****

**If the due date falls on a weekend or holiday, then the due date shall be the first business day following the weekend or holiday. A return and payment shall be considered timely if postmarked on the due date. A payment or return not filed by the due date shall be deemed delinquent. Postage meter imprints are not valid postmarks. **