



QUARTERLY CANNABIS BUSINESS TAX RETURN

Calendar Quarter Period (Jan-Mar, Apr-Jun, Jul-Sep, Oct-Dec): _____

Calendar Year: _____

Business Name: _____ Business License Number: _____

Mailing Address: _____ Business Location: _____

1. Calendar quarterly gross receipts: \$ _____
2. Cannabis business tax due (multiply Line 1 by 9%): \$ _____
3. Add penalties and interest if remittance is delinquent:
 - A. Original delinquency penalty and interest if 1 to 30 days delinquent (multiply amount on Line 2 by 11%): \$ _____
 - B. Continued delinquency penalty and interest if over 31 days delinquent (multiply amount on Line 2 by 22%): \$ _____
 - C. Additional interest: If over 60 days delinquent (multiply amount on Line 2 by 1% per month for each month beyond 60 days delinquent): \$ _____
 - D. TOTAL PENALTIES AND INTEREST (sum of Lines 3A through 3C): \$ _____
4. **TOTAL AMOUNT DUE (add Line 2 and Line 3D):** \$ _____

- Please submit this form with your payment.
- Payment is due by the last day of the month following the close of each calendar quarter.
 - Check, cashier’s check, money order, and cash are preferred methods of payment; however, VISA and MasterCard are also acceptable.
 - Cash remittances will require an appointment.
 - Make checks payable to the City of Mountain View.
 - Credit card transactions will be charged an additional credit card service fee.
- If nonpayment of any remittance is due to fraud as determined by the Finance and Administrative Services Director, a penalty of 25% of the original Cannabis Business Tax due will be assessed.
- The payment of the Cannabis Business Tax shall in no way be construed as authorizing the continuance of any illegal business or illegal business practices. Persons may not lawfully engage in cannabis business activities without first obtaining all applicable State and/or local permits and licenses.
- The City of Mountain View has a right to audit records of the business at the business location in Mountain View to ensure compliance; therefore, the business shall retain a copy of this form and all business records for a minimum of three (3) years from the end of each calendar year.

I, as the authorized representative of the business named above, declare under penalty of perjury that the above information is true, correct, and complete to the best of my knowledge.

 Authorized Signature Printed Name and Title Date

CANNABIS BUSINESS TAX INFORMATION IS PUBLIC RECORD

Quarterly Cannabis Business Tax Return Instructions

The Quarterly Cannabis Business Tax Return (Tax Return) and payment of respective cannabis business tax is due by the last day of the month following the close of each calendar quarter, set forth as follows:

- Quarter 1 (Q1): January 1 to March 31, due by April 30.
- Quarter 2 (Q2): April 1 to June 30, due by July 31.
- Quarter 3 (Q3): July 1 to September 30, due by October 31.
- Quarter 4 (Q4): October 1 to December 31, due by January 31.

All cannabis business operators are responsible for submitting a Tax Return each quarter, even if no payment is due from quarterly gross receipts. If the last day of the month in which the tax return is due falls on a weekend or City holiday, the due date shall be the next regular business day. Tax Returns and payments for all outstanding taxes, fees, penalties, and interest owed to the City are immediately due upon cessation of business for any reason.

Completed Tax Returns must be submitted with payment. Check, cashier's check, money order, and cash are preferred methods of payment; however, VISA and MasterCard are also acceptable. **Cash remittances will require an appointment.** Payments made by VISA or MasterCard will be charged an additional credit card service fee. To request an appointment or make payment by credit card, please call 650-903-6317, Option 1. You can also request an appointment by emailing revenuestaff@mountainview.gov. Make checks payable to the **City of Mountain View** and mail check along with the Tax Return to:

City of Mountain View
Finance and Administrative Services Department
500 Castro Street, P.O. Box 7540
Mountain View, CA 94039-7540

Payment can also be made in person at City Hall, Finance and Administrative Services Department, 500 Castro Street, Second Floor, Mountain View, California.

If check payment is returned, a \$25 return check fee will be charged, and any subsequent returns will be charged a \$35 return check fee. If check payment is returned, only cash, cashier's check, money order, or VISA or MasterCard payments will be accepted.

Calculation of Cannabis Business Tax

Line 1: Quarterly Gross Receipts for Tax Period is the total amount received or receivable from all sales during the applicable preceding quarter (see quarterly calendar above).

Line 2: Cannabis Business Tax Due is the base amount of cannabis business tax owed prior to the addition of any late fees, penalties, or interest. This amount is calculated by multiplying the quarterly gross receipts (Line 1) by 9%.

Line 3: Penalties and Interest are fees that will be added to the tax amount due for any payments not paid on or before the due date for the preceding quarter. The due dates for each quarter are specified above. No delinquency or other notice is required to be sent to those owing the tax, and any failure to send such notice or bill shall not affect the validity of any tax, fee, interest, or penalty due.

Line 3A: Original Delinquency Penalty and Interest is assessed for any payments received between 1 and 30 days past the due date. This amount is calculated by multiplying the cannabis business tax due (Line 2) by 11%. This is made up of the original delinquency penalty of 10% plus 1% interest.

Line 3B: Continued Delinquency Penalty and Interest is assessed for any payments received after 30 days past the due date. This amount is calculated by multiplying the cannabis business tax due (Line 2) by 22%. This is made up of the original delinquency penalty of 10%, the continued delinquency penalty of 10%, and 2% interest.

Line 3C: Additional Interest is assessed for any payments received more than 60 days past the due date. This amount is calculated by multiplying the cannabis business tax due (Line 2) by 1% per month for each month beyond 60 days past due. This is in addition to the continued delinquency penalty and interest (Line 3B).

Line 3D: Total of Penalties and Interest is the sum of Lines 3A through 3C.

Line 4: Total Amount Due is the total sum of cannabis business tax due (Line 2) and all penalties and interest (Line 3D).

For questions about the Cannabis Business Tax Return form, please contact the Finance and Administrative Services Department at 650-903-6317, Option 1, or email revenuestaff@mountainview.gov.

For questions about City permitting, please contact the City of Mountain View Planning Division at 650-903-6306.

For all other City cannabis rules and regulation questions, please contact the City of Mountain View Police Department at 650-903-6145.

For more information on Cannabis Business Tax, please visit: www.mountainview.gov/our-city/departments/finance-and-administrative-services/city-tax-information/cannabis-tax.

For more information on City permitting requirements, please visit: www.mountainview.gov/our-city/departments/community-development/planning/regulations/cannabis.