

City of Dillingham

Marijuana Products Tax Return

The taxes imposed under this chapter and the return required by this section must be received by the department or postmarked on or before the last day of each calendar month following the month covered by the return. Supporting Schedules and copies of supporting invoices must accompany this return. See DMC

4.26.140

GENERAL INSTRUCTIONS

- Definitions:
 - “MP” means Marijuana Products
 - “Department” means the City Finance Department
 - “Distributor” means a person who brings marijuana or other marijuana products or causes them to be brought into the City, and who sells or distributes them to others for resale.
 - “Wholesale Price” means the price paid by a distributor or retailer for marijuana or other marijuana products.
 - “Retailer” means a person who is engaged in the business of selling marijuana at retail to consumers.
 - See DMC 4.26.010 for a complete listing of definitions.
- A Monthly Tax Return must be filed by a licensee even if no marijuana products were manufactured, imported or acquired during the month covered. See DMC 4.26.140
- Separate Supporting Schedules must be completed for each type of transaction involving marijuana products.
- If a licensee fails to file a return as required by this chapter, or when the department finds that a return is not supported by the records to be maintained pursuant to this chapter, the department may prepare and file a return on behalf of the licensee. See DMC 4.26.150
- Any Tax Return filed hereunder may be amended by the licensee within one year after the due date of the tax return being amended. No amendment by the licensee shall be allowed after this one year period. See DMC 4.26.160
- Penalties:
 - If a person fails to pay the full amount of the tax due and/or file a tax return or report required under this chapter by the due date, a penalty of 10% of the taxes due shall be assessed. See DMC 4.26.180 B
 - The penalty shall be computed on the unpaid balance of the tax liability as determined by the Department.
 - The penalties provided for in this section shall be in addition to all other penalties and interest provided under this chapter.
- Interest:
 - In addition to any penalties imposed by this chapter, interest at the rate of 6% per annum shall be charged on the unpaid balance of delinquent taxes. See DMC 4.24.160
 - Days delinquent are calculated starting the 1st day after the taxes are due through the date payment is made.
 - To calculate interest, multiply the taxes due by the number of days delinquent and then by .00016 (EX: If you are 30 days late paying \$10,000 in taxes, you would multiply \$10,000 by 30, and then multiply the product by .00016 to get your interest due.)
- Minor Offense Fines:
 - Failure to register as a retailer in marijuana products
 - \$500 Fine

- Failure to file marijuana excise tax returns (assessed when involuntary filing is done by the city)
 - \$500 Fine
- Falsifying marijuana excise tax records
 - \$500 Fine
- Failure to allow inspection of records
 - \$500 Fine

Supporting Schedules Instructions

- **Supporting Schedule (a):** Manufactured, Imported or Acquired marijuana products
 - Each invoice for products should be listed on a separate line. Include who you purchased it from, your customer number with that distributor, invoice number and date, and the wholesale price of other marijuana products.
 - Transfer the Total Wholesale Price of marijuana to line 3(a) on the Excise Tax Return
 - Attach copies of all supporting documentation to the schedule
- **Supporting Schedule (b):** Deductions for sales to Registrants
 - Each sale should be listed on a separate line. Include the name of the business you sold to, their registrant number, invoice number and date, and the wholesale price of other marijuana products.
 - Transfer the Total Wholesale Price of marijuana products to line 3(b) on the Excise Tax Return
 - Attach copies of all supporting documentation to the schedule
- **Supporting Schedule (c):** Deductions are allowable if, for any reason, the distributor returns marijuana products to the company of the original sale
 - Each return should be listed on a separate line. Include who you purchased it from, your customer number with that distributor, invoice number and date, and the wholesale price of other marijuana products.
 - Transfer the Total Wholesale Price of marijuana products to line 3(c) on the Excise Tax Return
 - Attach copies of all supporting documentation to the schedule

Excise Tax Return Instructions

Business Name: Please clearly print the name of the business that is stated on the Marijuana License issues by the City

Account Number: 6 digit account number provided by City of Dillingham

Mailing Address: Mailing address for the person who can answer questions about the submitted return

Contact Number: Phone number for the person who can answer questions about the submitted return

Contact Email: Email address for the person who can answer questions about the return

Period Ending: The month and year the marijuana products were brought into Dillingham

Amended Report: Please check this box if you are amending a previously submitted report. See line 11 instructions below for further instruction.

1. Take the marijuana totals, (Line 1) from the three supporting schedules and include it on line 1
 - Subtract lines 1(b) and 1(c) from line 1(a)
2. Multiply line 1 by 10% (.10) to calculate the marijuana taxes
3. IF your return is late, multiply line 4 by 10% (.10) to calculate the penalty
4. IF your return is late, multiply line 5 by the number of days late and then by .00016
 - Days delinquent are calculated starting the 1st day after the taxes are due through the date payment is made.
5. Add lines 3 through 5 together to calculate the total due

6. If you have any credits on your account that you would like to use, use this line to confirm that you would like to use them
7. Subtract line 7 from line 6 to calculate the total amount due for the month
8. Please enter the amount remitted