



City of San Leandro Finance Department
835 E. 14th Street, San Leandro, CA 94577
Phone: (510) 577-3407; Fax: (510) 577-3312

CANNABIS BUSINESS TAX RETURN

Return for Quarter Ending:

Due on or before:

Date Paid:

Name of Facility: _____

Address/City/State/Zip: _____

Business Type:

1. Gross receipts (excluding tax): _____
2. Less: Cash or credit discounts allowed and taken on sales (_____)
3. Taxable receipts (line 1 minus line 2) _____
4. Tax due (of line 3) _____
5. Penalties and interest (refer to instructions) _____
6. Total tax, penalty, & interest (line 4 plus line 5) _____
7. Adjustments to prior return – debit or (credit) _____
8. Total amount due (line 6 plus or minus line 7) _____

I hereby declare under penalty of perjury that the foregoing is true and correct.

Signature

Title

Date

Print Name

Email address

Phone Number

INSTRUCTIONS

1. Cannabis Business Tax Return Form
 - a. Form must be filled out completely and correctly.
 - b. If business is disposed of or suspended, closing return must be filed immediately and the tax due thereon paid at the Finance Department. (Note: no change in ownership can be recorded until this is done.)
 - c. The original tax return must accompany the remittance.

2. Gross Receipts excluded from gross receipts are the following:
 - a. Cash discounts allowed and taken on sales;
 - b. Credit allowed on property accepted as part of the purchase price and which property may later be sold;
 - c. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
 - d. Such part of the sale price of property returned by purchases upon rescission of the contract of sale as is refunded either in cash or by credit.

3. Remittance
 - a. Remittance must be received by the Finance Department on or before the due date as stated on the tax return.
 - b. Checks, drafts, postal notes and money orders in the exact amount of tax due (plus penalties, if any) are accepted by the Finance Department only as agent of the taxpayer and do not constitute payment until cleared.
 - c. The Finance Department assumes no responsibility for the loss of the remittance while it is in transit.
 - d. San Leandro Municipal Code Section 2-21-600 authorizes the City or its designated agents to audit the books, records and accounts of its licensed dispensaries. Any such audits may require documentary verification of tax remittances reported through this form.
 - e. Remittance must be made payable to: **City of San Leandro**
 - f. Remittance must be mailed to: Finance Department
835 E. 14th Street
San Leandro, CA 94577

4. Delinquency and Penalties
 - a. The return is delinquent after the 15th day of the calendar month from close of the calendar quarter.
 - b. Penalties for delinquent payments may be assessed by the City, consistent with relevant provisions of the San Leandro Municipal Code.

5. Other
 - a. Change of mailing address must be filed and reported immediately to the Finance Department.

For questions regarding this tax return, contact the Finance Dept. at (510) 577-3407.