



FILING INSTRUCTIONS FOR THE RETAIL MARIJUANA EXCISE TAX RETURN
 (for August - December 2017 filing periods)

STEP 1: Gather your records for before you start filing on Revenue Online because **you must complete the returns for every location in order to submit them.**

Number of Retail Marijuana Excise Tax Returns Filed

Attention: You will not be able to continue until all sites have been filed.

Next >

- If you receive the error message above, scroll back to the top of the return. You will see a red dot next to the site(s) for which the returns have not been completed.



STEP 2: Previously, you entered each site number to submit a tax return for that location and then selected "File Another Site" to complete additional tax returns. Now, you will click on the site number in the Retail Marijuana Excise Tax Site List blue bar.

STEP 3: Enter information in lines 1-6 for all sales and transfers for which the excise tax is calculated as 15% of the AMR. These include:

- All sales or transfers to an Affiliated Retail Marijuana Store and Affiliated Retail Marijuana Infused Product (MIP) Manufacturer. These exchanges will continue to be entered in this section of the excise tax return.
- All sales or transfers from one cultivation to another that occurred between August 1 and 8, 2017. NOTE: These sales and transfers are *exempt* from state excise tax beginning on August 9, 2017.
- All sales to an Unaffiliated Retail Marijuana Business for which there is no contract price at the time of the sale, beginning on August 9.

Sales, Including Transfers At No Charge, To Affiliated Retail Marijuana Businesses And Sales To Unaffiliated Businesses For Which There Is No Contract Price At The Time Of The Sale

	Quantity		Average Market Rate	Taxable Amount
1. Amount of marijuana bud/flower sold or transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	1,298.00	0.00
2. Amount of marijuana wet whole plant sold or transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	227.00	0.00
3. Amount of marijuana shake/trim sold or transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	426.00	0.00
4. Amount of contaminated marijuana product allocated for extraction sold or transferred to manufacturers.	<input type="text" value="0.0000"/>	Lbs	403.00	0.00
5. Amount of marijuana immature plant sold or transferred to manufacturers and stores.	<input type="text" value="0"/>	# of Plants	4.00	0.00
6. Amount of marijuana seeds sold or transferred to manufacturers and stores.	<input type="text" value="0"/>	# of Seeds	3.00	0.00
7. Total taxable marijuana sales and transfers to affiliated entities and to unaffiliated entities with no contract price at time of sale. Add lines 1 through line 6.				0.00

STEP 4: A new AMR category, Contaminated Retail Marijuana Product Allocated for Extraction, has been added to **line 4** of the tax return. Enter the total weight of all contaminated products sold or transferred beginning on August 9. Contaminated product sold or transferred prior to August 9 is required to be reported in the product category that best describes it, i.e. bud or trim.

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2. Amount of marijuana wet whole plant sold or transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	227.00	0.00
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7. Total taxable marijuana sales and transfers to affiliated entities and to unaffiliated entities with no contract price at time of sale. Add lines 1 through line 6.				0.00

STEP 5: Beginning on August 9, sales to Unaffiliated Retail Marijuana Businesses will use the contract price, if one exists at the time of sale or transfer. Add all categories and enter the total contract price in **line 8** of the excise tax return. Revenue Online will calculate the excise tax at 15% of the contract price.

Sales To Unaffiliated Retail Marijuana Businesses; Use The Average Market Rate (Lines 1 Through 6) For Sales For Which There Is No Contract Price At The Time Of The Sale

8. Total contract price of marijuana, excluding any tax or discount on the invoice, sold or transferred to unaffiliated businesses.

STEP 6: Click on the site number of the next site in the Retail Marijuana Excise Tax Site List (blue bar at the top of the return) to enter the excise tax return for your next site.

STEP 7: When you have entered tax returns for all sites, click on the "Next >" button.

Number of Retail Marijuana Excise Tax Returns Filed

Next >

STEP 8: Review the Return Summary screen. If all of the information is correct, click on the "Submit" button.

Submit

Way to go! You've now completed the Retail Marijuana Excise Tax Return for all of your locations.