



FILING INSTRUCTIONS FOR THE RETAIL MARIJUANA EXCISE TAX RETURN
 (for filing periods starting in January 2018)

PLEASE NOTE: The new tax return for the January 2018 period will be available on Revenue Online starting February 1. Filing prior to February 1 may result in your return being rejected.

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

STEP 2: To file a tax return for a location, click on the site number in the Retail Marijuana Excise Tax Site List (blue bar).



STEP 3: Enter the quantity in lines 1-7 for all transfers for which the excise tax is calculated as 15% of the [Average Market Rate \(AMR\)](#). These include:

- All transfers to Affiliated Retail Marijuana Stores.
- All transfers to Affiliated Retail Marijuana Infused Product (MIP) Manufacturers.
- All transfers to Unaffiliated Retail Marijuana Businesses for which there is no contract price at the time of the transfer.

Note about category changes: Effective January 1, 2018, the AMR category “Contaminated Retail Marijuana Product Allocated for Extraction,” which is line 4 on the Retail Marijuana Excise Tax Return for transfers in August through December 2017, was eliminated and has been replaced by two new AMR categories, “Bud Allocated for Extraction” (new line 4) and “Trim Allocated for Extraction” (new line 5).

Revenue Online calculates the taxable amount in the right-hand column based on the AMR.

	Quantity		Average Market Rate	Taxable Amount
1. Amount of marijuana bud transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	1,265.00	<input type="text" value="0.00"/>
2. Amount of marijuana wet whole plant transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	215.00	<input type="text" value="0.00"/>
3. Amount of marijuana trim transferred to manufacturers and stores.	<input type="text" value="0.0000"/>	Lbs	506.00	<input type="text" value="0.00"/>
4. Amount of marijuana bud allocated for extraction transferred to manufacturers.	<input type="text" value="0.0000"/>	Lbs	376.00	<input type="text" value="0.00"/>
5. Amount of marijuana trim allocated for extraction transferred to manufacturers.	<input type="text" value="0.0000"/>	Lbs	325.00	<input type="text" value="0.00"/>
6. Amount of marijuana immature plant transferred to manufacturers and stores.	<input type="text" value="0"/>	# of Plants	10.00	<input type="text" value="0.00"/>
7. Amount of marijuana seeds transferred to manufacturers and stores.	<input type="text" value="0"/>	# of Seeds	3.00	<input type="text" value="0.00"/>

Revenue Online adds all the categories and calculate the total taxable amount of transfers to affiliated businesses and to unaffiliated businesses with no contract price on line 8.

8. Total taxable marijuana transfers to affiliated entities and to unaffiliated entities with no contract price at time of transfer. Add lines 1 through 7.

STEP 4: Transfers to Unaffiliated Retail Marijuana Businesses for which there is a contract price at the time of the transfer, must be reported on line 9.

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

STEP 5: Revenue Online calculates the Total Taxable Amount of Marijuana Transfers on line 10, the Excise Tax Rate on line 11, the Excise Tax Due on line 12, and the Net Tax Due on line 14. If you are claiming a credit for returned retail marijuana, enter the credit amount on line 13.

10. Total taxable amount of marijuana transfers. Add lines 8 and 9.


11. Retail marijuana excise tax rate.

12. Excise Tax Due. Multiply line 10 by line 11.

13. Credit for tax paid on returned retail marijuana.

14. Net tax due. Line 12 minus line 13.


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, from Step 2) to enter the excise tax return for your next site.

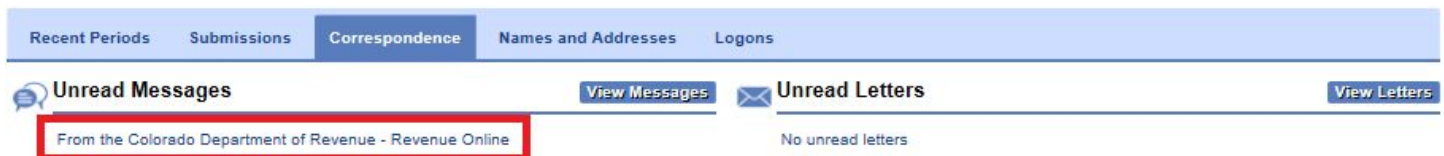
STEP 7: When you have entered tax returns for **ALL** sites, click on the  button.

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

Number of Retail Marijuana Excise Tax Returns Filed

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

STEP 8: Review the Return Summary screen. If all of the information is correct, click on the  button. Revenue Online will send you a message that your return was received. From the Home page or from the Retail Marijuana Excise Tax page, go to the “Correspondence” tab and click on the unread message. Please be sure to also print a copy of your return for your records.



Recent Periods Submissions **Correspondence** Names and Addresses Logons

Unread Messages Unread Letters

From the Colorado Department of Revenue - Revenue Online No unread letters

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