



**COLORADO**  
**Department of Revenue**

Taxation Division

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## September 2016 Marijuana Tax Advisory

### Reporting Product Types on the Excise Tax Return

Please be advised when filing the retail marijuana excise tax return product must be reported in the correct product category. For example, an analysis of industry data discovered instances where businesses reported small bud product as trim. Businesses are not allowed to report bud as trim, regardless of the value or size of the bud.

If you have filed a retail marijuana excise tax return with product reported in a wrong category, you are required to file an amended return to correct your filing through the Department's online filing system, [Revenue Online](#). If additional tax is owed, you are required to remit the additional amount, including penalty and interest.

Definitions for the retail marijuana product categories (Bud, Wet Whole Plant, Trim, and Immature Plant) are available in the Department's regulations:

- [Retail Marijuana Code 1 CCR 201-18](#)
- [Retail Marijuana Code 1 CCR 212-2](#)

Additional information is available on our website, [www.Colorado.gov/Tax](http://www.Colorado.gov/Tax). If you have questions, call the Marijuana Tax Line at 303-205-8287.

Although this correspondence represents a good faith effort to provide accurate and complete information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed, and/or approved this correspondence.