

## **Marijuana Business Tax Return**

**Finance Department Revenue Management** 200 East Santa Clara St., 13th Fl San José, Ca 95113-1905 www.csjfinance.org

Example 2: One Day Late Return

The Marijuana Business Tax is imposed on every person engaged in marijuana business in the City of San José. Payment of the tax in accordance with Municipal Code Chapter 4.66 does not authorize unlawful business. Marijuana Business Tax filings are due on or before the last day of each calendar month for the total gross receipts and the amount of the tax owed for the preceding calendar month.

Busine	ss Name:	Business Phone:	
San Jos	sé Business Address:	Tax Period (Indicate month and year)	March 201
	·	Business Tax Certificate #	
Calcula	ate Tax Due	net	MI.
1. Gros	s Receipts for Period	\$142,85	7.10 <b>Line</b> 1
2. Adju	stments (Must be itemized, documented and attached)	Lac-	Line 2
3. Taxa	ble Gross Receipts (Subtract line 2 from line 1)	\$142,85	7.10 <b>Line 3</b>
	ue Multiply line 3 by 0.07 ple. \$142,857.10 x 0.07)	\$10,00	00.00 Line 4
	ty 1: Assessed on the first day after the due date if the tax has not been paid oly line 4 by 0.25) (example \$10,000 x 0.25)	\$2,500 	0.00 <b>Line 5</b>
	ty 2: Additional penalty assessed if tax remains unpaid more than one cale beyond the due date (multiply line 4 by 0.25)	ndar	Line 6
7. Interest on Tax Due: (# of days past due, multiplied by line 4, and multiplied by 0.0004931507) (example: 1 x \$10,000 x 0.0004931507		y <b>0.0004931507</b> )	4.93 <b>Line</b> 7
8. Interest on Penalty 1: Assessed when payment is made more than one calendar month beyond the due date. Interest on Penalty 1 is accrued from the first day Penalty 1 was assessed. (# of days past due, multiplied by line 5, and multiplied by 0.0004931507)		vas	Line 8
beyon	est on Penalty 2: Assessed when payment is made more than one calenda d the due date. Interest on Penalty 2 is accrued from the first day Penalty 2 v ed. (# of days past due, multiplied by line 6, and multiplied by 0.0004931507	vas	Line 9
10. Tot	al Marijuana Business Tax Due (add lines 4 thru 9)	\$12,50	)4.93 Line 1
<u>I declare</u>	e under penalty of perjury that the statements herein and any	attachments are true, correct, an	d complete.
Print N	lame		
		Authorized Signature	
Date	May 3, 2011	Contact Phone	
	City of San José Finance Department, 200 E. Santa Clara, San José, Ca 95113 <i>tel</i> (408) 535-7055 <u>fax</u> (408) 292-6488		