

## **Marijuana Business Tax Return**

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

**Example 3: More Than One Month Late** 

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.

Business Name:	Business Phone:	
San José Business Address:	Tax Period (Indicate month and year)	March 2011
·	Business Tax Certificate #	ate
<u>Calculate Tax Due</u>	anth	
1. Gross Receipts for Period	\$142,857.1	0 <b>Line 1</b>
2. Adjustments (Must be itemized, documented and attach	ed)	Line 2
3. Taxable Gross Receipts (Subtract line 2 from line 1)	\$142,857.1	0 <b>Line 3</b>
4. Tax Due Multiply line 3 by 0.07 (example. \$142,857.10 x 0.07)	\$10,000.0	00 <b>Line 4</b>
5. Penalty 1: Assessed on the first day after the due date if the tax has (multiply line 4 by 0.25) (example \$10,000 x 0.25)	\$ not been paid \$2,500.00	0 <b>Line 5</b>
6. Penalty 2: Additional penalty assessed if tax remains unpaid more month beyond the due date (multiply line 4 by 0.25) (example: \$10,000 x 0.25)	than one calendar \$2,500.0	00 <b>Line 6</b>
7. Interest on Tax Due: (# of days past due, multiplied by line 4, and (example: 32 x \$10,000 x 0.0004931507)	d multiplied by 0.0004931507) \$157.8	 31 <b>Line 7</b>
8. Interest on Penalty 1: Assessed when payment is made more that beyond the due date. Interest on Penalty 1 is accrued from the first dassessed. (# of days past due, multiplied by line 5, and multiplied by (example: 32 x \$2,500 x .0004931507)	n one calendar month ay Penalty 1 was	_
9. Interest on Penalty 2: Assessed when payment is made more that beyond the due date. Interest on Penalty 2 is accrued from the first dassessed. (# of days past due, multiplied by line 6, and multiplied by 0 (example: 1 x \$2,500 x 0.0004931507)	ay Penalty 2 was	23 <b>Line 9</b>
10. Total Marijuana Business Tax Due (add lines 4 thru 9)	\$15,198.4	— 19 <b> Line 10</b>
I declare under penalty of perjury that the statements he	rein and any attachments are true, correct, an	
·	Authorized Signature	
<b>Date</b> June 1, 2011	Contact Phone	
City of Can José Financa Danautmant 200 F Canta Clays C	an losá Ca 05112 <b>tal</b> (400) 525 7055 <b>fav</b> (400) 202 649	20