

CE

Maine Revenue Services
Cannabis Excise Tax Return



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Registration No.

Period Begin

Period End

Due Date

1. Entity Information

2. **OUT OF BUSINESS?** Date closed: _____3. **OWNERSHIP OR NAME CHANGE?** Date _____
Explanation _____4. **SOLD?** Date _____5. **Check here if this is an AMENDED return**ADDRESS CHANGE?: Check here and make the appropriate changes to the preprinted address. **CANNABIS - SEE INSTRUCTIONS ON REVERSE SIDE**Cannabis Flower (wet)
(Enter total number of pounds)

1a. _____

Line 1a
x 0.25

1b. _____

Total line 1b
x \$223.00

1c. _____

Cannabis Flower (other)
(Enter total number of pounds)

2a. _____

Line 2a
x 1.00

2b. _____

Total line 2b
x \$223.00

2c. _____

Mature Cannabis Plant (wet)
(Enter total number of plants)

3a. _____

Line 3a
x 1.00

3b. _____

Total line 3b
x \$23.00

3c. _____

Mature Cannabis Plant (other)
(Enter total number of plants)

4a. _____

Line 4a
x 1.00

4b. _____

Total line 4b
x \$23.00

4c. _____

Cannabis Trim (wet)
(Enter total number of pounds)

5a. _____

Line 5a
x 0.25

5b. _____

Total line 5b
x \$63.00

5c. _____

Cannabis Trim (other)
(Enter total number of pounds)

6a. _____

Line 6a
x 1.00

6b. _____

Total line 6b
x \$63.00

6c. _____

Immature Plants/Seedlings
(Enter total number of plants/seedlings)

7a. _____

Line 7a
x 1.00

7b. _____

Total line 7b
x \$1.00

7c. _____

Cannabis Seeds
(Enter number of seeds)

8a. _____

Line 8a
x 1.00

8b. _____

Total line 8b
x 0.20

8c. _____

TOTAL DUE

Total Tax Due with this Return (total amount of lines 1c - 8c)

9. _____

CREDITS

Credit Carry Forward From Prior Period

10. _____

AMOUNT DUE

Line 9 less line 10. Use line 12 if the result is a credit amount.

11. _____

CREDIT DUEIf you wish a refund rather than a carry forward to the next period, check here
If line 9 less line 10 is a credit amount, enter the amount to the right.

12. _____

Make check or money order payable to the STATE TREASURER. Send your remittance with your return postmarked by the due date printed on the front of the return to MAINE REVENUE SERVICES, PO BOX 1065, AUGUSTA, ME 04332-1065. Please record your registration number on your check. Failure to file a return on or before the due date will result in interest and penalty charges. Billings will be issued shortly after the processing of your return. If you have questions, please contact 207-624-9693. Keep a copy of this return for your records.

DECLARATION(S) UNDER THE PENALTIES OF PERJURY. I declare that I have examined this return/report/document and (if applicable) accompanying schedules and statements and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge

Signature/Title

Print Name

Date

Phone #

Specific Instructions for the Cannabis Excise Tax Return

Please note: This return must be filed even if there are no taxable sales to report.

Line 1 – Cannabis Flower (wet). Enter on line 1a the total amount of pounds of wet cannabis flower that has been sold or transferred to other licensees. Multiply this amount by 0.25 and enter the result on line 1b. Multiply the amount on line a by \$223.00 and enter the result on line 1c.

Line 2 – Cannabis Flower (other). Enter on line 2a the total amount of pounds of cannabis flower that have been dried, cured or otherwise prepared and sold or transferred to other licensees. Multiply this amount by 1.00 and enter the result on line 2b. Multiply the amount on line 2b by \$223.00 and enter the result on line 2c.

Line 3 – Mature Cannabis Plant (wet). Enter on line 3a the total number of wet mature cannabis plants that have been sold or transferred to other licensees or that were purchased or transferred from a registered caregiver or registered dispensary. Multiply this amount by 1.00 and enter the result on line 3b. Multiply the amount on line 3b by \$23.00 and enter the result on line 3c.

Line 4 – Mature Cannabis Plant (other). Enter on line 4a the total number of mature cannabis plants that have been dried, cured or otherwise prepared and sold or transferred to other licensees, or that were purchased or transferred from a registered caregiver or registered dispensary. Multiply this amount by 1.00 and enter the result on line 4b. Multiply the amount on line 4b by \$23.00 and enter the result on line 4c.

Line 5 – Cannabis Trim (wet). Enter on line 5a the total amount of pounds of wet cannabis trim (not including the central stalk or roots of the plant) that have been sold or transferred to other licensees. Multiply this amount by 0.25 and enter the result on line 5b. Multiply the amount on line 5b by \$63.00 and enter the result on line 5c.

Line 6 – Cannabis Trim (other). Enter on line 6a the total amount of pounds of cannabis trim (not including the central stalk or roots of the plant) that have been dried, cured or otherwise prepared and sold or transferred to other licensees. Multiply this amount by 1.00 and enter the result on line 6b. Multiply the amount on line 6b by \$63.00 and enter the result on line 6c.

Line 7 – Immature Plants/Seedlings. Enter on line 7a the total number of immature cannabis plants and seedlings that have been sold or transferred to other licensees or that were purchased or transferred from a registered caregiver or registered dispensary. Multiply this amount by 1.00 and enter the result on line 7b. Multiply the amount on line 7b by \$1.00 and enter the result on line 7c.

Line 8 – Cannabis Seeds. Enter on line 8a the total number of cannabis seeds that have been sold or transferred to other licensees or that were purchased or transferred from a registered caregiver or registered dispensary. Multiply this amount by 1.00 and enter the result on line 8b. Multiply the amount on line 8b by \$.20 and enter the result on line 8c.

Line 9 – Total Due. Total lines 1c through 8c.

Line 10 – Credit Carry Forward from Prior Period. If your prior return resulted in a credit balance and you have received a notice from Maine Revenue Services confirming this credit, enter the amount of your credit here.

Line 11 – Amount Due. Subtract line 10 from line 9 (If the result is a credit amount, use line 12.)

Line 12 – Credit Due. If the result of subtracting line 10 from line 9 is a credit, enter that amount here. This credit will automatically forwarded to the next open period. If you wish this credit to be refunded to you, you must check the box.