



#### FINANCE DEPARTMENT = 150 FRANK H. OGAWA PLAZA = SUITE 5342 = OAKLAND, CA

94612-2093 Revenue Management Bureau

(510) 238-3084

March 28, 2022

### IMPORTANT NOTIFICATION 2022 CANNABIS BUSINESS TAX RENEWAL NOTICE

### OFFICE VISITS ARE BY APPOINTMENT ONLY DUE TO COVID-19

Please review this notice carefully as it outlines the requirements for your filing and paying the City of Oakland 2022 Cannabis Business Tax, and, if applicable, your 2021 Cannabis Business Tax. Business Tax payment is required to maintain any local authorization or permit from the City of Oakland for cannabis activities.

# CANNABIS BUSINESS TAX RATES SCHEDULE

On December 10, 2019, the Oakland City Council adopted Ordinance No. 13573 C.M.S. amending the Oakland Municipal Code ("OMC") Title 5, Chapter 5.04, Sections 5.04.480 and 5.04.481 to create a tiered and category-based tax structure for cannabis businesses. The new tiered and category-based tax structure for 2022 Tax Year, and if applicable, for a business newly established in calendar year 2021, is as follows:

2022 & After Cannabis Business Tax Rates										
Retail (store-front & delivery)		Indoor Outdoor Cultivation Cultivation		Manufacturing Packaging & Storage	Distribution					
Equity										
\$0 - \$1.5M	0.12%	0.12%	0.12%	0.12%	0.12%					
\$1.5M - \$5M	5.00%	5.00%	4.50%	4.50%	3.00%					
Over \$5M	5.00% (Non-Marginal)	5.00% (Non-Marginal)	5.00%	5.00%	4.00%					
General (Non-Eq	uity)									
\$0 - \$750K	0.12%	0.12%	0.12%	0.12%	0.12%					
\$750K+ - \$1.5M	4.00%	4.00%	3.50%	3.50%	2.50%					
\$1.5M+ = \$5M	5.00%	5.00%	4.50%	4.50%	3.00%					
Over \$5M	5.00% (Non-Marginal)	5.00% (Non-Marginal)	5.00%	5.00%	4.00%					

#### CANNABIS BUSINESS TAX REBATE PROGRAMS

In addition to the new tiered and category-based tax structure, the City Council also adopted four different tax rebate programs totaling nine separate and distinct conditions upon which a cannabis business would be entitled to the rebate of a portion of the taxes paid for 2022 Tax Year and, if applicable, 2021 Tax Year for a business newly established in calendar year 2021 if the business meets the required conditions. The rebate programs are as follows:

2022 CANNABIS BUSINESS TAX REBATE PROGRAMS									
Rebate Program	Rebate Conditions	Qualifying Period	Rebate Amount						
	I. 30% of workforce consists of "Equity Employees"	182 Days	0.50%						
Local Hiring Rebate	II. 25% of workforce consists of Equity Employees in "Essential Roles"	182 Days	0.50%						
(5.04.481.B.2.a.)	III. 20% of workforce consists of Equity Employees in "Managerial Roles"	182 Days	0.50%						
Equity Supply	I. 30% of value of cannabis products delivered to the business were delivered by an Equity Business	365 Days	0.50%						
Chain (5.04.481.B.2.b.)	II. 25% of value of cannabis products delivered to the business was originally cultivated or manufactured by an Equity Business	365 Days	0.50%						
Workforce Quality of Life	I. \$20/hr. with health benefits <u>or</u> \$25/hr. without health benefits for all employees employed	365 Days	0.50%						
(5.04.481.B.2.c.)	II. 80% of total employees are full-time employees	365 Days	0.25%						
	I. Provide free rent to Equity Business beyond the initial three-year period	Year 4th	0.5% - 1.50%*						
Incubation (5.04.481.B.2.d.)	II. Provide free rent to Equity Business in the tax year but does not seek "permitting priority"	365 Days	0.5% - 1.50%*						
	* Incubation Rebate Amount is based on 2021 total gross receipts: Less than \$2M = 1.5%; Up to \$7.5M 1%; Greater than \$7.5M but less than \$12.5M = 0.5%; Greater than \$12.5M = no rebate.								
<u>IMPORTANT NOTE</u> : In no case will a business be entitled to any rebates that would reduce the overall tax rate of less than 2.5% for 2022 Tax Year or 2021 Tax Year for those cannabis businesses established in 2021; In other words, a cannabis business would be subject to pay the floor/minimum tax rate of 2.5% regardless of the number or the amount of the tax rebates.									

<u>Form of Rebate</u>: Any cannabis business entitled to rebates may elect to be paid by check or to be paid in the form of a credit for any future business taxes owed. If the business elected for the rebates to be paid by check, the City shall make such payment to any business entitled to a rebate within sixty (60) days of the business submitting all documentation requested.

Oakland Municipal Code Sections 5.04.110 and 5.04.120 outline the requirements for the payment of Business Tax and the annual renewal payment thereof as follows:

#### Businesses established **BEFORE** 2021:

- Choose either the "Form 2022, Equity Cannabis Business" or "Form 2022, General (Non-Equity) Cannabis Business" (see Cannabis Business Tax Declaration Forms below for additional information)
- Complete the appropriate sections for 2022 Tax Year
- Mail the completed declaration <u>and</u> payment by **March 1, 2022** to avoid mandatory penalties, interest and fees

### Businesses established IN 2021:

- Choose either the "Form 2022, Equity Cannabis Business" or "Form 2022, General (Non-Equity) Cannabis Business" (see Cannabis Business Tax Declaration Forms below for additional information)
- Complete the appropriate sections for 2022 and 2021 Tax Years
  - For 2021 Tax Year: Line 14 in the "Form 2022, Equity Cannabis Business" or Line 17 in the "Form 2022, General (Non-Equity) Cannabis Business" should be the actual gross receipts generated in 2021
  - For 2022 Tax Year: Line 14 in the "Form 2022, Equity Cannabis Business" or Line 17 in the "Form 2022, General (Non-Equity) Cannabis Business" should be the estimated gross receipts to be generated in 2022
- Mail the completed declaration by March 1, 2022.
- Expect to receive an invoice no later than March 31, 2022
- Pay the invoice by the due date to avoid mandatory penalties, interest and fees

# CANNABIS BUSINESS TAX DECLARATION FORMS

The form number is located at the top right-hand corner of the form.

**Form 2022. General (Non-Equity) Cannabis Business**: Applicable to cannabis businesses not certified as equity business.

**Form 2022, Equity Cannabis Business**: Applicable to Equity Cannabis Businesses Only. To be eligible for the Equity-only tax rate, Equity Cannabis Business must have already submitted a completed application and <u>received</u> a confirmation email from the City Administrator's Office of Cannabis Permits (see enclosed Sample Equity Cannabis Confirmation Email). A copy of confirmation email must accompany the Declaration form to receive the Equity-Only tax rate.

Oakland Municipal Code Sections 5.80 and 5.81 define an "Equity Business" whose ownership or owner:

- is an Oakland resident; and,
- in the last year, had an annual income at or less than 80 percent of Oakland Average Medium Income, which is to be adjusted for household size; and,
- either has lived in any combination of Oakland's Police Beat 2X, 2Y, 6X, 7X, 19X, 21X, 216, 23X, 26Y, 27X, 27Y, 29X, 30X, 30Y, 31Y, 32X, 33X, 34X, 5X, 8X AND 35X for at least 10 of the last 20 years or was arrested after November 5, 1996 and convicted of a cannabis crime committed in Oakland.

# CALCULATION OF CANNABIS BUSINESS TAXES

#### Marginal vs. Non-Marginal Tax Rates:

Generally, marginal tax rate applies different tax rate at different level of gross receipts while nonmarginal tax rate applies the tax rate to the entire amount of gross receipts.

The adopted 2022 Cannabis Business Tax Rates are marginal tax rates. The non-marginal tax rates apply to those cannabis businesses engaging in the sale of cannabis (store- front retail/delivery) or indoor cultivation of cannabis <u>and</u> generated more than \$5M in total gross receipts in 2021 or estimated to generate more than \$5M in total gross receipts in 2022.

### VERTICALLY INTEGRATED CANNABIS BUSINESSES

A "Vertically Integrated Cannabis Business" is a business that generates gross receipts from more than one taxable activities or operations, such as those that are licensed as a Microbusiness from the California Cannabis Bureau of Control.

The applicable tax rate is the tax rate that produces the highest amount of the taxes owed based on the total gross receipts generated by the business without respect to the portion of gross receipts generated from any particular taxable activity (OMC § 5.04.480.C).

#### SUMMARY

The following is a matrix summarizing the above-mentioned requirements and the timeline upon which cannabis businesses need to timely report and/or pay the taxes in order to retain the local authorization for state licenses.

The Year in which the business established	Tax Years Needed to Pay	What to do by March 1, 2021	When to Pay
Before 2021	2022	Declare 2021 Gross Receipts	March 1, 2022
In 2021	2021 and 2022	Declare 2021 Gross Receipts and Estimated 2022 Gross Receipts	10 Days upon invoiced

#### CANNABIS BUSINESS TAX PAYMENT PLAN

Payment plans will continue to be provided for those with the 2022 tax obligation in excess of \$25,000. The maximum number of payments will remain at 10 equal payments, with the first payment begins in April 2022 and ends in January 2023 with the final payment.

Cannabis businesses with active payment plans are required to continue making payment as required.

# DEDUCTIBLE COSTS

Cannabis businesses engaging in cultivation and manufacturing operations can deduct the cost of raw materials from the gross receipts. The costs of raw materials are for any materials, excluding pre-packaging or finished products, used in the cultivation and/or the manufacturing process of cannabis. No other costs can be deducted.

#### APPORTIONMENT GUIDELINES

Taxpayers who are engaged in business activities within and outside the city may be entitled to apportionment of gross receipts. Gross receipts are subject to apportionment only when the taxpayer can document that the gross receipts are attributed to substantial out-of-city activities. It is the responsibility of the taxpayer to request in writing for an apportionment of the gross receipts and provide the necessary documentation to support out-of-city activities. Otherwise, no apportionment and/or exclusion will be allowed.

OMC Section 5.04.520 gives the Director of Finance the authority to adopt and promulgate rules and regulations pertaining to the collection of the Oakland Business Tax and the enforcement of the provisions of the Business Tax Ordinance.

For Apportionment Guideline that applies to cannabis businesses, please visit <u>https://cao-94612.s3.amazonaws.com/documents/ruling10.pdf</u> for information. If apportionment is claimed, please attach a separate sheet detailing 1) the total gross receipts; 2) the amount of gross receipts apportioned from the total gross receipts; 3) the local jurisdiction(s) in which the business activities occur; and 4) the applicable business license number or business tax certificate number issued from the local jurisdiction(s) from which your company engages in the business.

#### PRIOR UNPAID TAXES

Businesses with prior unpaid taxes should contact the Finance Department to make arrangement for the payment of unpaid taxes to avoid the possibility of having the City's permit and local authorization for state license(s) revoked, assessment of taxes and charges that could be substantial and possible legal action.

#### QUESTIONS

If you need to make an appointment, require assistance in the calculation of the tax or have questions, please contact the Finance Department – Revenue Audit Unit at (510) 238-3084 or at <u>Audit@OaklandCA.gov</u>.

As always, the City of Oakland values its business relationship with and looks forward to working with you to ensure your timely filing and paying the Business Tax to retain the local authorization for your state license.

Encl.

City of Oakland 2022 Cannabis Business Tax Declaration Forms Sample Equity Cannabis Confirmation Email



Form 2022, General (Non-Equity) Cannabis Business

# CITY OF OAKLAND – 2021 / 2022 CANNABIS BUSINESS TAX DECLARATION

DELINQUENT IF PAID (unless extended) or POSTMARKED AFTER MARCH 1, 2022 FOR BUSINESS STARTED BEFORE 2021, COMPLETE SECTIONS I, II AND IV. FOR BUSINESS STARTED IN 2021, COMPETE SECTIONS I, III AND IV.

1. Business Tax No:         3. Business Name:           2. Mailing Address:         4B. Business Location:           4D. Business Tay No:         [4.Petati); (C-Indoor Cultivation; O-Outdoor Cultivation; M-Manufacturing; D-Distribution; V-Vertically Integrated)           42. Sumbers of employees: Full time:         Part Time:         Total (full time + part time):         Variation; Total (full time + part time):           43. Business Tay No:         Part Time:         Total (full time + part time):         Variation; Total (full time + part time):           44. Business Tay No:         Part Time:         Total (full time + part time):         Variation; Total (full time + part time):         Part Total (full	SEC	TION I – BUSIN	ESSINFORMA	TION										
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44. Numbers of employees: Full time:	2.	Mailing Addres	ss:				4a. Business L	ocation:						
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<ul> <li> In Turke 5 is short than 55/0,000; <u>entre 5520</u>, then ship to Une 14 </li> <li> If Line 5 is immore than 55,000,000; <u>entre 5520,000</u> and proceed to Line 7 </li> <li> Methodology: If Line 5 is more than 55,000,000; <u>entre 5520,000</u> and complete Line 8, then proceed to Line 9 S </li> <li> TAX DUE (Multiply Line 7 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)] S </li> <li> Methodology: If Line 5 is more than 55,000,000; <u>entre 5520,000</u> and complete Line 10, then proceed to Line 9 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000; <u>entre 55,000,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000,000</u> and complete Line 10, then proceed to Line 11 S Methodology: If Line 5 is more than 55,000,000 <u>entre 55,000,000</u> Entre 55,000,000 <u>entre 55,000,000 FOR 022 Tax Rates for business type shown on Line 4b)] S TAX DUE (Multiply Line 11, the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)] TAX DUE (Multiply Line 13, the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)] TAX DUE (Multiply Line 14, the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)] TAX DUE (Multiply Line 5 x 0.050), hor-Marginal Tax Rate S S S S DOTAL AMOUNT DUE (Add Lines 6 through 15) S COULAMOUNT DUE (Ad</u></li></ul>	6						e 5 by0.0012, tl	nen skip to Lin	e 14		\$			
AMOUNT OVER \$750,000           AMOUNT OVER \$750,000 subtract \$750,000 from line 5, enter the remaining in dollar amount, use line 8 to calculate tax due Methodology; If line 5 is more than \$1,500,000; aubtract \$750,000 from line 9         \$           7         TAX DUE (Multiply Line 5 is more than \$1,500,000; but less than \$5,000,000; subtract \$1,500,000         \$           9         Methodology; If line 5 is more than \$1,500,000 but less than \$5,000,000; subtract \$1,500,000         \$           9         Methodology; If line 5 is more than \$1,500,000 but less than \$5,000,000; subtract \$1,500,000         \$           10         TAX DUE (Multiply Line 5 is more than \$5,000,000; and complete line 10, then proceed to line 11         \$           11         Methodology; Subtract \$5,000,000 from line 5, enter the remaining dollar amount, use line 12 to calculate tax due         \$           12         TAX DUE (Multiply Line 5 to 0,000 from line 5, enter the remaining dollar amount, use line 12 to calculate tax due         \$           13         TAX DUE (Multiply Line 5 to 0,000,000 from line 5, enter the remaining dollar amount, use line 42 to calculate tax due         \$           14         RECORDATION/TECHNOLOGY FEE & STATE DISABILTY ACCESS & EDUCATION FEE         \$         \$           13         TAX DUE (Multiply Line 5 to 0,050), Non-Marginal Tax Rate         \$         \$         \$           14         RECORDATION/TECHNOLOGY FEE & STATE DISABILTY ACCESS & EDUCATION FEE         \$			,											
Nethodology: If Line 5 is more than 5750,000 but less than \$1,500,000; subtract \$750,000 from Line 5, enter the remaining in Methodology: If Line 5 is more than 51,500,000; enter \$750,000 and complete Line 8, then proceed to Line 9         \$           8         TAX DUE [Multiply Line 7 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi]         \$           9         Methodology: If Line 5 is more than 51,500,000 but less than \$5,500,000 subtract \$1,500,000 form Line 5, enter the remaining. In dollar annually, use Line 10 to aclulate tax due         \$           10         TAX DUE [Multiply Line 7 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi]         \$           A methodology: If Line 5 is more than 55,000,000; enter 55,500,000 and complete Line 10, then proceed to Line 11           TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi]         \$           TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi], then skip to Line 14         \$           TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi]         \$           10         TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4bi]         \$           11         TAX DUE [Multiply Line 3 x that cas case for business type shown on Line 4bi]         \$           12 <td c<="" td=""><td></td><td></td><td>ore than \$750,</td><td>000, <u>enter </u></td><td><u></u></td><td></td><td>OVER \$750,00</td><td>00</td><td></td><td></td><td></td><td></td></td>	<td></td> <td></td> <td>ore than \$750,</td> <td>000, <u>enter </u></td> <td><u></u></td> <td></td> <td>OVER \$750,00</td> <td>00</td> <td></td> <td></td> <td></td> <td></td>			ore than \$750,	000, <u>enter </u>	<u></u>		OVER \$750,00	00					
Methodology:         Itime 5 is more than 51,500,000; <i>enter 5520,000</i> and complete line 8, then proceed to line 4)]         S           8         TAX DUE [Multiply line 7 x the tax rate (see below for 2022 Tax Rates for business type shown on line 4b)]         S           9         Methodology:         If ine 5 is more than 51,500,000 but less than 55,000,000 rom line 5, <i>enter the remaining</i> , <i>in doline amount</i> , use line 10 to calculate tax due         \$           10         TAX DUE [Multiply line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on line 4b)]         \$           11         Methodology: Subtract 55,000,000 from line 5, <i>enter the remaining dollar amount</i> , use line 12 to calculate tax due         \$           12         TAX DUE [Multiply line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on line 4b)]         \$           13         TAX DUE [Multiply line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on line 4b)]         \$           14         RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE         \$         \$           15         MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCENENT FEE (S5 per employee) Multiply the Total on line 4b ys 5         \$           16         TOTAL AMOUNT DUE (Add Lines 6 through 13)         \$         \$           16         TOTAL AMOUNT DUE (Add Lines 6 through 12/4         \$         \$           17         TOTAL AMOUNT DUE (Add Lines		Methodology: If	Line 5 is more	than \$750,0	000 but less th				e 5, <u>enter the</u>	remaining in	_			
8         TAX DUE [Multiply Line 7 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]         \$           AMOUNT OVER \$1,500,000           9         Methodology: If Line 5 is more than \$3,500,000; output set \$1,500,000 form Line 5, enter the remaining. Methodology: If Line 5 is more than \$5,000,000; enter \$3,500,000 or OR O.C, M, D ONLY, COMPLETE LINE 11         \$           10         TAX DUE [Multiply Line 1 % the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]         \$           11         Methodology: Subtract 53,000,000 form Line 5, gater the remaining dollar amount, use Line 12 to calculate tax due         \$           12         TAX DUE [Multiply Line 1 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]         \$           TOTAL DUE [Multiply Line 1 X the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]. Iten skip to Line 14           13         TAX DUE [Multiply Line 5 x 0.050), Non-Marginal Tax Rate         \$           COTAL AMOUNT DUE (Add Lines 6 through 15)           Subtract 51,000,000           Control on Control on Suber type shown on Line 4b)           Subtract 51,000,000 from Line 5, gater the remaining dollar amount, use Line 12 to calculate tax due           Subtract 51,000,000 from Line 5, gater the remaining dollar amount, use Line 12 to calculate tax due           Subtract 51,000,000 from Line 5, gater the remaining dolla											\$			
AMOUNT OVER \$1,500,000           Methodology: If Line 5 is more than \$1,500,000 ; subtract \$1,500,000 from Line 5, enter the remaining in dollar amount, use Line 10 to calculate tax due Methodology: If Line 5 is more than \$5,500,000; enter \$3,500,000 and complete Line 10, then proceed to Line 11         \$           AMOUNT OVER \$5,000,000 FOR OC, M, D ONLY, COMPLETE LINE 11           10 TAX DUE (Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]         \$           AMOUNT OVER \$5,000,000 FOR OC, M, D ONLY, COMPLETE LINE 11           11 Methodology: Subtract \$5,000,000 from Line 5, enter the remaining dollar amount, use Line 12 to calculate tax due         \$           TAX DUE (Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)], then skip to Line 14         \$           13 TAX DUE (Multiply Line 5 x.050), Non-Marginal Tax Rate         \$           14 RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE         \$         8.50           10 TOTAL AMOUNT DUE (Add Lines 6 through 15)         \$           2022 Tax Rates           Control Methodulation Collination Collin														
Methodology: If line 5 is more than \$1,500,000 but less than \$5,000,000; subtract \$1,500,000 from Line 5, enter the remaining in dollar amount, use line 10 to calculate tax due Methodology: If line 5 is more than \$5,000,000 enter \$3,500,000 and complete Line 10, then proceed to Line 11         \$           10         TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 40)]         \$           11         Methodology: If line 5 is more than \$5,000,000 from Line 5, enter the remaining dollar amount, use Line 11         \$           12         TAX DUE [Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)], then skip to Line 14         \$           13         TAX DUE [Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)], then skip to Line 14         \$           14         TAX DUE [Multiply Line 5 x 0.050), Non-Marginal Tax Rate         \$         \$           13         TAX DUE (Multiply Line 5 x 0.050), Non-Marginal Tax Rate         \$         \$           14         RECORDATION/TECHNOLOGY FEE STATE DISABILITY         \$         \$           15         TOTAL AMOUNT DUE (Add Lines 6 through 15)         \$         \$         \$           16         OC         M         D         \$         \$         \$           15.15M         0.12%         0.12%         0.12%         0.12%         0.12%         0.12%	8		bly Line 7 x the	tax rate (se	e below for 2				ine 4b)]		\$			
9     in dallar amount, use line 10 to calculate tax due Methodology: If line 5 is more than \$5,000,000 entrer 53,500,000 entrer 53,500,000 entrer 54,000,000 FOR OC, M, D ONLY. COMPLETE LINE 11     \$       10     TAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)]     \$       11     Methodology: Subtract 55,000,000 form Line 5, enter the remaining dallar amount, use Line 12 to calculate tax due     \$       12     TAX DUE [Multiply Line 1 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b)], then skip to Line 14     \$       13     TAX DUE [Multiply Line 5 x 0.050), Non-Marginal Tax Rate     \$       14     RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE     \$       15     MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (55 per employee) Multiply the Total on Line 4c by \$     \$       16     TOTAL AMOUNT DUE (Add Lines 6 through 15)     \$     \$       17     TOTAL AMOUNT DUE (Add Lines 6 through 15)     \$     \$       18     Sonthamount of Unitation for Marafarturing for Parkaging & Distribution for General (Non-Equity) Camabis     \$       19     Total AMOUNT DUE (Add Lines 6 through 15)     \$     \$       19     Sonthamo for General (Non-Equity) Camabis     \$     \$       19     Indoor for OC     M     D     \$       19     Sonthamoun for General (Non-Equity) Camabis     \$     \$		Methodology: If	Line 5 is more	than \$1 500	) 000 but less				line 5 enter	the remainin	<i>a</i>			
Methodology:         If Line 5 is more than \$5,000,000; enter \$3,200,000 and complete Line 10, then proceed to Line 11           INAX DUE [Multiply Line 9 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]]         \$           Interview         AMOUNT OVER \$5,000,000 from Line 5, enter the remaining dallar amount, use Line 12 to calculate tax due         \$           Interview         FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         \$           Interview         FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         \$           Interview         FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         \$           Interview         FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         \$           Interview         Solution (Complete & Standard)         \$         \$           Interview         Solution (Complete & Standard)         \$         \$         \$           Interview         Solution (Complete & Standard)         Solution (Complete & Standard)         \$         \$           Interview         Equity Cannabis         General (Non-Equity) Cannabis         \$         \$           Interview         Solution (Colleview)						than 95,000,0	Joo, Subtract 91	.,500,000 11011	i Eiric 5, <u>eriter</u>					
AMOUNT OVER \$5,000,000 FOR OC, M, D ONLY. COMPLETE LINE 11       11     Methodology: Subtract \$5,000,000 from line 5, enter the remaining dollar amount, use Line 12 to calculate tax due     \$       12     TAX DUE [Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]), then skip to Line 14     \$       13     TAX DUE [Multiply Line 5 x 0.050), Non-Marginal Tax Rate     \$     \$       14     RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE     \$     \$       15     MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$\$ per employee) Multiply the Total on Line 4c by 5     \$       16     TOTAL AMOUNT DUE (Add Lines 6 through 15)     \$     \$       COLORENT FEE (\$\$ per employee) Multiply the Total on Line 4c by 5       Storage       Equity Cannabis       Control Manufacturing Processing Packages & Distribution Cuthoation Cu						3,500,000 and	<b>d</b> complete Line	10, then proc	eed to Line 11					
11     Methodology: Subtract \$5,000,000 from Line 5, enter the remaining dollar amount, use Line 12 to calculate tax due     \$       12     TAX DUE [Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]), then skip to Line 14     \$       13     TAX DUE [Multiply Line 1 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]), then skip to Line 14     \$       13     TAX DUE (Multiply Line 1 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]), then skip to Line 14     \$       14     RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE     \$     \$       15     MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$5 per employee) Multiply the Total on Line 4c by 5     \$       16     TOTAL AMOUNT DUE (Add Lines 6 through 15)     \$     \$       2022 Tax Rates       Equity Cannabis       Bus. Type     R     IC     OC     M     D       80 - \$1.5M     0.12%	10													
12 TAX DUE [Multiply Line 11 x the tax rate (see below for 2022 Tax Rates for business type shown on Line 4b]), then skip to Line 14       \$         FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         13       TAX DUE [Multiply Line 5 x 0.050), Non-Marginal Tax Rate       \$         14       RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE       \$       8.50         15       MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$5 per employee) Multiply the Total on Line 4c by 5       \$         16       TOTAL AMOUNT DUE (Add Lines 6 through 15)       \$       \$         2022 Tax Rates         Equity Cannabis       Ceneral (Non-Equity) Cannabis         Section of Manufacturing Storage & Distribution Storage       Distribution Storage         10       Notadoor       Outdoor       Manufacturing Storage & Distribution Storage       Distribution Storage <t< td=""><td>1</td><td></td><td></td><td>AMOU</td><td>NT OVER \$5</td><td>5,000,000 FO</td><td>R OC, M, D <u>ON</u></td><td><u>NLY</u>. COMPLE</td><td>TE LINE 11</td><td></td><td></td><td></td></t<>	1			AMOU	NT OVER \$5	5,000,000 FO	R OC, M, D <u>ON</u>	<u>NLY</u> . COMPLE	TE LINE 11					
FOR R, IC, AND V GENERATING MORE THAN \$5,000,000. COMPLETE LINE 13         13       TAX DUE (Multiply Line 5 x 0.050), Non-Marginal Tax Rate       \$         14       RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE       \$       \$       \$       \$         15       MEASURE FF, MININUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$5 per employee) Multiply the Total on Line 4c by 5       \$         2022 Tax Rates         Equity Cannabis       Outdoor       Quitodoor       Manufacturing Packaging & Distribution get colspan="2">Outdoor       Quitodoor       Quitodoor <t< td=""><td>11</td><td>Methodology: Se</td><td>ubtract \$5,000</td><td>,000 from Li</td><td>ne 5, <u>enter th</u></td><td>e remaining a</td><td><i>lollar amount</i>, u</td><td>se Line 12 to c</td><td>alculate tax d</td><td>ue</td><td>\$</td><td></td></t<>	11	Methodology: Se	ubtract \$5,000	,000 from Li	ne 5, <u>enter th</u>	e remaining a	<i>lollar amount</i> , u	se Line 12 to c	alculate tax d	ue	\$			
13     TAX DUE (Multiply Line 5 x 0.050), Non-Marginal Tax Rate     \$       14     RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE     \$     8.50       15     MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$5 per employee) Multiply the Total on Line 4c by 5     \$       16     TOTAL AMOUNT DUE (Add Lines 6 through 15)     \$     \$       CO22 Tax Rates       Equity Cannabis       General (Non-Equity) Cannabis       Indoor     Outdoor     Manufacturing Parkaing & Distribution       Storage       Bus. Type     R     IC     OC     M       Bus. Type     R     IC     OC     M     D       \$0.012%     0.12%     0.12%     0.12%     0.12%     0.12%     0.12%       \$1.5M+-\$5M     5.00%     5.00%     5.00%     3.00%     \$500%     5.00%     3.00%       \$1.5M+-\$5M     5.00%     5.00%     5.00%     5.00%     5.00%     5.00%     5.00%     3.00%       \$2.5DW     Stribution     Stribution     Stribution     Stribution     Stribution       \$1.5M+-\$5M     5.00%     5.00%     5.00%     5.00%     5.00%     5.00%     5.00%        Stribution     Stribution	12	TAX DUE [Multip	oly Line 11 x th	e tax rate (s	ee below for	2022 Tax Rate	s for business ty	ype shown on	Line 4b)], the	n skip to Line	14 <b>\$</b>			
14         RECORDATION/TECHNOLOGY FEE & STATE DISABILITY ACCESS & EDUCATION FEE         \$ 8.50           15         MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$5 per employee) Multiply the Total on Line 4c by 5         \$           16         TOTAL AMOUNT DUE (Add Lines 6 through 15)         \$           C222 Tax Rates           Control (Mon-Equity) Cannabis           Equity Cannabis           Equity Cannabis           Bus. Type         R         IC         OC         M         D         Bus. Type         Retail (store-front & indoor cultivation Cultivation Cultivation Cultivation Storage         Distribution Storage         Distribution Storage         Storage         Distribution Storage         Storage         Distribution Storage         Distribution Storage         Manufacturing Packaging & Storage         Distribution Storage </td <td></td> <td></td> <td></td> <td>FOR R, IC, A</td> <td>AND V GENE</td> <td>RATING MC</td> <td>RE THAN \$5,0</td> <td>00,000. CON</td> <td><b>IPLETE LINE</b></td> <td>13</td> <td></td> <td></td>				FOR R, IC, A	AND V GENE	RATING MC	RE THAN \$5,0	00,000. CON	<b>IPLETE LINE</b>	13				
MEASURE FF, MINIMUM WAGE & LABOR STANDARDS ENFORCEMENT FEE (\$ 5p er employee) Multiply the Total on Line 4c by 5         \$           10         TOTAL AMOUNT DUE (Add Lines 6 through 15)         \$           2022 Tax Rates           Colspan="2">Colspan="2">Colutivation         Manufacturing Packaging & Distribution Storage           Storage         Distribution Storage         Distribution Storage           Storage <th <="" colspan="2" td=""><td>13</td><td>TAX DUE (Multip</td><td>oly Line 5 x 0.0</td><td>50), Non-Ma</td><td>arginal Tax Ra</td><td>te</td><td></td><td></td><td></td><td></td><td></td><td></td></th>	<td>13</td> <td>TAX DUE (Multip</td> <td>oly Line 5 x 0.0</td> <td>50), Non-Ma</td> <td>arginal Tax Ra</td> <td>te</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>		13	TAX DUE (Multip	oly Line 5 x 0.0	50), Non-Ma	arginal Tax Ra	te						
10 TOTAL AMOUNT DUE (Add Lines 6 through 15)       \$         COULD IN COUL	14	RECORDATION/	TECHNOLOGY	FEE & STATE	DISABILITY A	CCESS & EDU	CATION FEE				<b>\$</b> 8.5			
2022 Tax Rates         Equity Cannabis       General (Non-Equity) Cannabis         Bus. Type       R       Indoor Cultivation       Outdoor Cultivation       Manufacturing Packaging & Storage       Distribution         Bus. Type       R       IC       OC       M       D       Bus. Type       R       IC       OC       M       D         Storage       0.12%       <	15	MEASURE FF, M	INIMUM WAG	E & LABOR S	STANDARDS E	NFORCEMEN	T FEE (\$5 per en	nployee) Multi	ply the Total	on Line 4c by	5 <b>\$</b>			
Equity Cannabis         General (Non-Equity) Cannabis           Retail (store-front & delivery)         Indoor Cultivation         Outdoor Cultivation         Manufacturing Packaging & Storage         Distribution           Bus. Type         R         IC         OC         M         D         Bus. Type         Retail (store-front & delivery)         Outdoor Cultivation         Outdoor Cultivation         Distribution           Bus. Type         R         IC         OC         M         D         Bus. Type         Retail (store-front & delivery)         Outdoor Cultivation         Packaging & Storage         Distribution           \$0 - \$15.M         0.12%	16	TOTAL AMOU	NT DUE (Add	Lines 6 thr	ough 15)						\$			
Retail (store-front & delivery)         Indoor Cultivation         Outdoor Cultivation         Manufacturing Packaging & Storage         Distribution           Bus. Type         R         IC         OC         M         D         Bus. Type         R         Ic         OC         M         D           \$0 - \$1.5M         0.12%						202	2 Tax Rates							
itstore from & itstore from & itstore delivery)         Instant         Outcool of cultivation         Packaging & Distribution storage         Distribution         itstore delivery)         Itstore from & Cultivation         Outcool of cultivation         Packaging & Distribution         Distribution           Bus. Type         R         IC         OC         M         D         Bus. Type         R         IC         OC         M         D           Bus. Type         R         IC         OC         M         D         Bus. Type         R         IC         OC         M         D           60 - \$1.5M         0.12%		Potail			Manufacturing			1						
Delivery/         Columney/         Delivery//         Delivery/		(store-front &			Packaging &	Distribution		(store-front &			Packaging &	Distribution		
Construint         O.12%	Buc Tu	_	IC	00		р	Bus Type		IC	00	-	D		
S1.5M+- \$5M       5.00%       5.00%       4.50%       4.50%       3.00%         S1.5M+- \$5M       5.00%       5.00%       4.50%       3.00%       \$750K+- \$1.5M       4.00%       4.00%       3.50%       2.50%         Over \$5M       5.00%       5.00%       5.00%       5.00%       4.00%       4.00%       4.50%       3.00%         SECTION III - BUSINESS STARTED IN 2021       Exercise Review ATTACHED NOTIFICATION FOR INSTRUCTIONS       2021 TAX YEAR (ACTUAL GROSS RECEIPTS IN 2021)       2022 TAX YEAR (ESTIMATED GROSS RECEIPTS FOR 2022)         17       TOTAL GROSS RECEIPTS       \$       \$       \$         18       TOTAL AMOUNT DUE       \$       \$       \$         SECTION IV - SIGNATURE       I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.       \$         Print Name       Title       Signature       Date         Phone Number:       Email Address:       Email Address:				-						-				
Image: Constraint of the														
Over \$5M     (Non-Marginal)     (Non-Marginal)     5.00%     5.00%     4.00%       Section III -BUSINESS STARTED IN 2021       PLEASE REVIEW ATTACHED NOTIFICATION FOR INSTRUCTIONS     2021 TAX YEAR (ACTUAL GROSS RECEIPTS IN 2021)     2022 TAX YEAR (ESTIMATED GROSS RECEIPTS FOR 2022)       17     TOTAL GROSS RECEIPTS     \$     \$       18     TOTAL AMOUNT DUE     \$     \$       SECTION IV - SIGNATURE       I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.       Print Name       Title       Signature       Phone Number:	φι.3IVI+- \$	ຈວIVI 5.00%	5.00%	4.50%	4.50%	3.00%	\$1.5M+ -= \$5M	5.00%	5.00%	4.50%	4.50%	3.00%		
PLEASE REVIEW ATTACHED NOTIFICATION FOR INSTRUCTIONS       2021 TAX YEAR (ACTUAL GROSS RECEIPTS IN 2021)       2022 TAX YEAR (ESTIMATED GROSS RECEIPTS FOR 2022)         17       TOTAL GROSS RECEIPTS       \$       (ESTIMATED GROSS RECEIPTS FOR 2022)         18       TOTAL AMOUNT DUE       \$       (ESTIMATED GROSS RECEIPTS FOR 2022)         SECTION FOR INSTRUCTIONS         I horeby GROSS RECEIPTS         I horeby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.         Print Name       Title       Signature       Date         Phone write remain colspan="3">I horeby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.         Print Name         I horeby declare, under penalty of perjury.         I horeby declare, under penalty of perjury. <td cols<="" td=""><td>Over \$5</td><td></td><td></td><td>5.00%</td><td>5.00%</td><td>4.00%</td><td>Over \$5M</td><td></td><td></td><td>5.00%</td><td>5.00%</td><td>4.00%</td></td>	<td>Over \$5</td> <td></td> <td></td> <td>5.00%</td> <td>5.00%</td> <td>4.00%</td> <td>Over \$5M</td> <td></td> <td></td> <td>5.00%</td> <td>5.00%</td> <td>4.00%</td>	Over \$5			5.00%	5.00%	4.00%	Over \$5M			5.00%	5.00%	4.00%	
PLEASE REVIEw ATTACHED NOTIFICATION FOR INSTROCTIONS     (ACTUAL GROSS RECEIPTS IN 2021)     (ESTIMATED GROSS RECEIPTS FOR 2022)       17     TOTAL GROSS RECEIPTS     \$     \$       18     TOTAL AMOUNT DUE     \$     \$   SECTION IV – SIGNATURE  I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.  Frint Name     Title     Signature     Date   Phone Number:	SECTIO	ON III –BUSINES	SS STARTED	N 2021										
17     TOTAL GROSS RECEIPTS     \$       18     TOTAL AMOUNT DUE     TO BE INVOICED   SECTION IV - SIGNATURE  I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.  Print Name Title Signature Date Phone Number: Email Address:	PLI													
18     TOTAL AMOUNT DUE       TO BE INVOICED   SECTION IV – SIGNATURE  I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.  Print Name Title Date Date Phone Number: Email Address:	17	TOTAL GROSS R	ECEIPTS											
I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.         Print Name       Title       Signature       Date         Phone Number:       Email Address:							· ·		TO BE					
I hereby declare, under penalty of perjury, that the information contained herein is to the best of my knowledge, true and complete.         Print Name       Title       Signature       Date         Phone Number:       Email Address:	SECTIC	DN IV – SIGNAT	URF											
Print Name     Title     Signature     Date       Phone Number:     Email Address:	SEGIN			penalty of r	perjury, that t	he informatio	n contained her	ein is to the b	est of my kno	wledge, true a	and complete.			
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# CITY OF OAKLAND - 2021 / 2022 CANNABIS BUSINESS TAX DECLARATION

DELINQUENT IF PAID (unless extended) or POSTMARKED AFTER MARCH 1, 2022

Attach Equity Cannabis Business confirmation email to qualify

#### FOR BUSINESS STARTED BEFORE 2021, COMPLETE SECTIONS I, II AND IV. FOR BUSINESS STARTED IN 2021, COMPETE SECTIONS I, III AND IV.

CECTION	I – BUSINESSINFORMATION
SECTION.	
SECHON	

1.	Business Tax No.:	

3. Business Name:\_\_\_\_\_

2. Mailing Address:\_\_\_\_\_

4a. Business Location:\_\_\_\_\_

4b. Business Type: \_\_\_\_\_(R=Retail; IC=Indoor Cultivation; OC=Outdoor Cultivation; M-Manufacturing; D=Distribution; V-Vertically Integrated)

4c. Numbers of employees: Full time: \_\_\_\_\_\_ Part Time: \_\_\_\_\_\_ Total (full time + part time): \_\_\_\_\_\_

4d. Business Closure or Sold: Enter the date the business closed or sold: Month \_\_\_\_\_ Day \_\_\_\_ Year \_\_\_\_\_.

Entering the date of business closure or sold in 4.d does not relieve you of liability of any unpaid taxes, fees, or charges incurred for the period you were actively engaged in business. Please complete appropriate Sections that apply to your business.

SECT	TION II	- BUSINESS	STARTED	FORE 202	21								
PLEASE REVIEW ATTACHED NOTIFICATION FOR INSTRUCTIONS Note: Businesses that generate more than \$5,000,000, complete every step from Line 5 to Line 13											2022 TAX	YEAR	
5			RECEIPTS G		· ·	,,		··· <u>···</u> ,				\$	
FOR FIRST \$1,500,000													
	• If Line 5 is less than \$50,000; <i>enter\$60</i> , then skip to Line 11												
6	• If Line 5 is more than \$50,000 but less than \$1,500,000; multiply Line 5 by 0.0012, then skip to Line 11											\$	
0	• If Line 5 is equal to \$1,500,000; <u>enter \$1,800</u> , then skip to Line 11											Ş	
	If Line 5 is more than \$1,500,000; <u>enter \$1,800</u> and proceed to Line 7      AMOUNT OVER \$1,5000,000												
			· · · · · · · · · · · · · · · · · · ·	h ć4 50			-		0.000 (			[	
7			use Line 8 to		0,000 but less t	nan \$5,000,0	JUU; 9	subtract \$1,50	0,000 from LI	ne 5, <u>enter ti</u>	ne remaining	\$	
,					0,000; <u>enter 3,5</u>	5 <i>00,000</i> and	com	plete Line 8, th	nen proceed t	o Line 9		Ļ	
8					e below for 202							\$	
					Α	MOUNT OV	'ER \$	\$5,000,000					
9	Met	:hodology: No	n-Marginal Tax	Rate								\$	
10	ТАХ	DUE (Multiply	y Line 5 x 0.05	0), Non-Ma	arginal Tax Rate	2						\$	
11	REC	ORDATION/TI	ECHNOLOGY F	EE & STATE	DISABILITY AC	CESS & EDU	CATI	ON FEE				<b>\$</b> 8.50	
12												\$	
13											\$		
						2022 T	ax R	ates				•	
			Equity Can	nabis	•			General (Non-Equity) Cannabis					
		Retail (store-front & delivery)	Indoor Cultivation	Outdoor Cultivation	Manufacturing Packaging & Storage	Distribution			Retail (store-front & delivery)	Indoor Cultivation	Outdoor Cultivation	Manufacturing Packaging & Storage	Distribution
Bus. T	ype	R	IC	ос	м	D		Bus. Type	R	IC	ос	м	D
\$0 - \$1	.5M	0.12%	0.12%	0.12%	0.12%	0.12%		\$0 - \$750K	0.12%	0.12%	0.12%	0.12%	0.12%
\$1.5M+·	- \$5M	5.00%	5.00%	4.50%	4.50%	3.00%		\$750K+ - \$1.5M	4.00%	4.00%	3.50%	3.50%	2.50%
Over \$		5.00%	5.00%	5.00%	5.00%	4.00%		\$1.5M+ -= \$5M Over \$5M	5.00% 5.00%	5.00% 5.00%	4.50% 5.00%	4.50%	3.00% 4.00%
Over ‡	SIVI	(Non-Marginal)	(Non-Marginal)	5.00%	5.00%	4.00%		Over \$510	(Non-Marginal)	(Non-Marginal)	5.00%	5.00%	4.00%
SECTIO	N III –	BUSINESS ST	ARTED IN 20	)21									
PI F	ASF R	FVIFW ATTA	CHED NOTIE	ICATION I		TIONS						022 TAX YEAR	
												GROSS RECEIPTS	FOR 2022)
14	TOTAL GROSS RECEIPTS     \$       TOTAL AMOUNT DUE     TO BE INVOICED												
15	IUIA		UE							IU DE INV			
SECTIO		SIGNATURE											
	l he		, under penal	ty of perju	ry, that the inf	formation co	ontai	ined herein is		f my knowle	dge, true and	•	
		Print Name			Title				Signature			Date	
Phone N	none Number:						Em	ail Address:					

#### SAMPLE EQUITY CANNABIS CONFIRMATION EMAIL

EQUITY APPLICANT: XXX

ADDRESS: XXX

APPLICATION FILED UNDER: XXX DBA: XXX

Thank you for submitting your cannabis permit application and supporting documents. This email is to confirm that your eligibility as an equity applicant has been reviewed and verified.

As you may be aware, equity applicants are exempt from city permitting fees under OMC 5.80.045(C) and 5.81.060(C).

To avoid paying any building or fire department fees, the equity qualified individual must present this email confirming your equity status along with an ID to the Building/Fire Prevention cashiering staff when you apply/request any Building or Trade permits or inspections.

Alternatively, the equity qualified individual may identify an authorized representative to act on their behalf by completing the attached "Letter of Agency" form and having it notarized. The representative must present this authorization form along with this email to staff to avoid paying City fees. This will help minimize confusion and ensure our limited city resources are spent per the policies determined by our council.

Please note this fee exemption does not apply to general applicants, including those incubating equity applicants. If the equity applicant is operating at the same property as their general applicant incubator, the equity applicant must provide a floor plan which distinguishes the equity applicant's space from the general applicant's space.