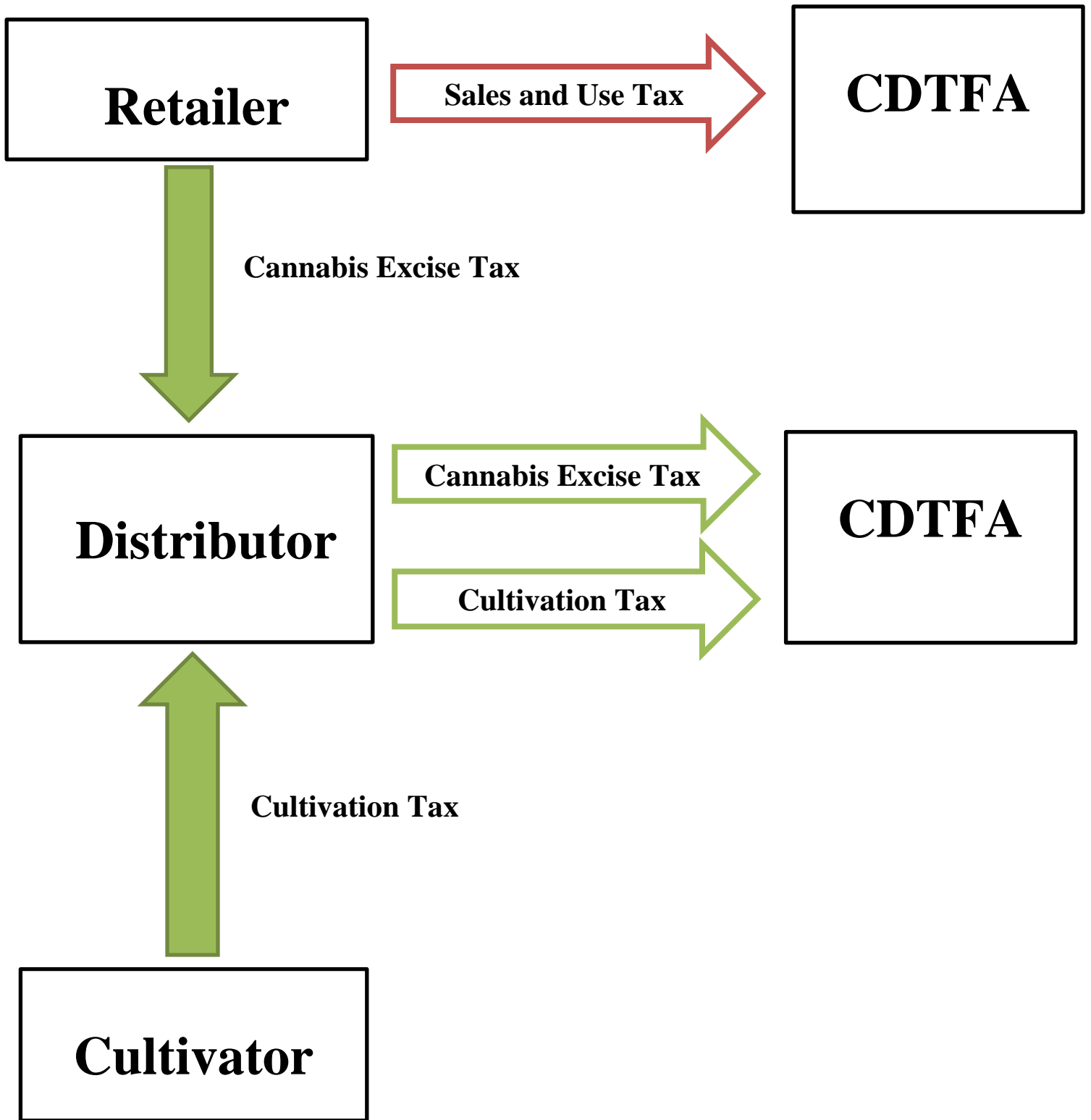


California Cannabis Taxes Flowchart (With No Manufacturer)



Note: This flowchart is a basic representation for cannabis taxes and does not include all the tax obligations cannabis businesses may have. Cannabis distributors are required to hold a cannabis tax permit, file returns, and pay any cultivation tax and cannabis excise tax due to the CDTFA. All persons who sell cannabis or cannabis products, and/or other items, are required to hold a seller's permit, file returns, and pay any sales or use tax due to the CDTFA. For more information, see the Getting Started section of the *Tax Guide for Cannabis Businesses* at www.cdtfa.ca.gov/industry/cannabis.htm.