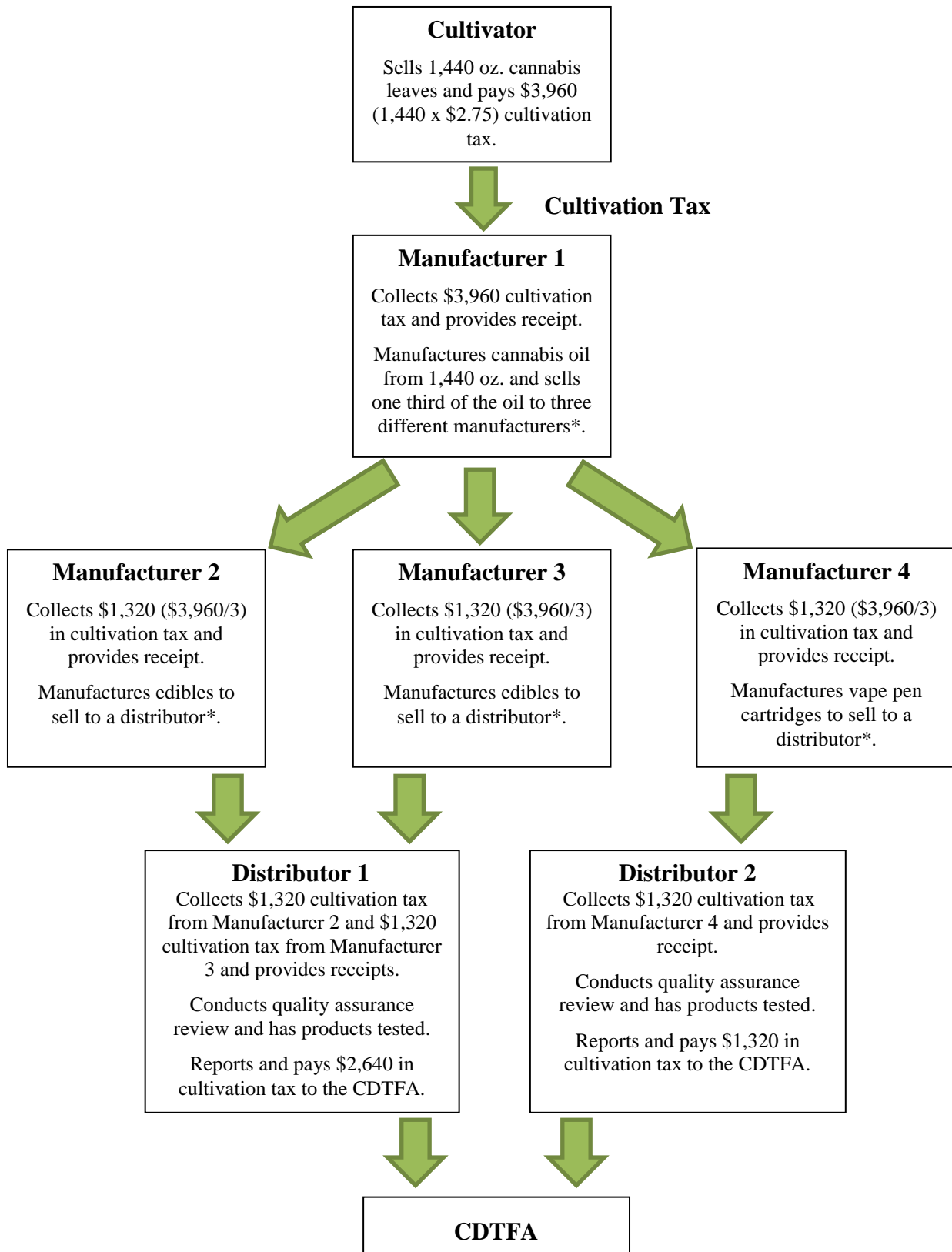


# California Cannabis Taxes Flowchart

## Cultivation Tax With Multiple Manufacturers



\*The manufacturer should provide the weight and category of the cannabis used to produce the cannabis products to the next person in the transaction in order to properly calculate the cultivation tax due.

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](http://www.cdtfa.ca.gov/industry/cannabis.htm).