



Amended Marijuana Excise Tax Form

ExciseTax@pwmd-co.us

(719) 547-5010

Business Information

Original
Valuation Set:
(Dollars and cents)

Corrected
Valuation Set:
(Dollars and cents)

Business Name _____	Bud/Flower _____	Bud/Flower _____
License # _____	Trim _____	Trim _____
Year _____	_____	_____
Month _____	_____	_____
	Trim Allocated for Extraction _____	Trim Allocated for Extraction _____
	Bud Allocated for Extraction _____	Bud Allocated for Extraction _____

Line number and Description from original return form:		Original Weight or Number	Corrected Weight or Number	Original Amount (Dollars and cents)	Corrected Amount (Dollars and cents)
1A	Weight of Bud/Flower Transferred (pounds)				
1B	Weight of Trim Transferred (pounds)				
1C					
1D					
1E	Trim Allocated for Extraction (pounds)				
1F	Bud Allocated for Extraction (pounds)				
4	Total Net Taxable Valuation (Line 1A + 1B + 1C + 1D + 1E + 1F)				
5	Amount of Excise Tax (% of Line 4)				
6	Credit for Tax Paid on Returned Retail Marijuana				
7	Net Tax Due				
8	Penalty (10% of Line 7, if filed after due date)				
9	Total Tax, Penalty Due				
10	Deduct pre-Authorized Credit (attach credit notice)				
11	Total Due				
12	Previous Payment Made for this Return (Attach Copy of Receipt)				
13	Tax Difference (Line 11 Corrected - Line 12)				
14	Penalty on Underpayment (10% of Line 13)				
15	Final Amended Excise Tax Due (Line 13 + Line 14)				

I hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.

Printed Name Title Signature Date

Instructions for Amended Excise Tax Return Form

Section 1: General Information

- 1.1 Use this form if there was an error in the original, already filed, Excise Tax Form.
- 1.2 A Separate Amended Excise Tax Return Form MUST be submitted for EACH Retail Cultivation License and EACH Amended Return.
- 1.3 Please provide a copy of the corresponding METRC report for the Amended Excise Tax Form being remitted.
- 1.4 Please provide a copy of your Amended State or County Excise Tax Return Form, if applicable.
- 1.5 When paying in person, please bring two (2) copies of the Excise Tax Return Form if a receipt for payment is desired.

Section 2: Business Information, upper left hand section of the form

- 2.1 In the field to the right of "Business Name" enter your Business Name.
- 2.2 In the field to the right of "License #" enter your State Retail Cultivation License Number.
- 2.3 In the field to the right of "Year" enter the Year for the Amended Retail Cultivation Transfers being reported.
- 2.4 In the field to the right of "Month" enter the Month for the Amended Retail Cultivation Transfers being reported.

Section 3: Original Valuation Set, upper right hand section of the form

- 3.1 In the field to the right of "Bud/Flower," enter the per pound amount from the Original Excise Tax Return Form for the State Valuation of Bud/Flower Transfers in dollars and cents, to two (2) decimal places.
- 3.2 In the field to the right of "Trim," enter the per pound amount from the Original Excise Tax Return Form for the State Valuation of Trim Transfers in dollars and cents, to two (2) decimal places.
- 3.3 If needed, in the first blank field, enter the user identified category and the corresponding dollar amount from the Original Excise Tax Return Form for the State Valuation in dollars and cents, to two (2) decimal places.
- 3.4 If needed, in the second blank field, enter the user identified category and the corresponding dollar amount from the Original Excise Tax Return Form for the State Valuation in dollars and cents, to two (2) decimal places.
- 3.5 In the field to the right of "Trim Allocated for Extraction," enter the dollar amount from the Original Excise Tax Return Form for the State Valuation of Trim Allocated for Extraction in dollars and cents, to two (2) decimal places.
- 3.6 In the field to the right of "Bud Allocated for Extraction," enter the dollar amount from the Original Excise Tax Return Form for the State Valuation of Bud Allocated for Extraction in dollars and cents, to two (2) decimal places.

Section 4: Corrected Valuation Set, upper right hand section of the form

- 4.1 For current State Valuation Amounts, use the link:
<https://www.colorado.gov/pacific/tax/marijuana-taxes-file>, expand on the section for

- “Excise Tax” and then expand on the section for “Average Market Rate for Unprocessed Retail Marijuana” to see the current rates to enter into the Excise Tax Return Form.
- 4.2 For previous State Valuation Amounts, use the link: <https://www.colorado.gov/pacific/tax/marijuana-taxes-file>, expand on the section for “Excise Tax” and then expand on the section for “Average Market Rate for Unprocessed Retail Marijuana.” Use the link at the bottom of this section titled “Prior Period Rate Information” to see previous rates, if needed, to enter into the Excise Tax Return Form.
 - 4.3 In the field to the right of “Bud/Flower,” enter the Corrected per pound amount for the State Valuation of Bud/Flower Transfers in dollars and cents, to two (2) decimal places.
 - 4.4 In the field to the right of “Trim,” enter the Corrected per pound amount for the State Valuation of Trim Transfers in dollars and cents, to two (2) decimal places.
 - 4.5 If needed, in the first blank field, enter the user identified category and the corresponding dollar amount for the Corrected State Valuation in dollars and cents, to two (2) decimal places.
 - 4.6 If needed, in the second blank field, enter the user identified category and the corresponding dollar amount for the Corrected State Valuation in dollars and cents, to two (2) decimal places.
 - 4.7 In the field to the right of “Trim Allocated for Extraction” enter the Corrected dollar amount for the State Valuation of Trim Allocated for Extraction in dollars and cents, to two (2) decimal places.
 - 4.8 In the field to the right of “Bud Allocated for Extraction,” enter the Corrected dollar amount for the State Valuation of Bud Allocated for Extraction in dollars and cents, to two (2) decimal places.

Section 5: Valuation & Excise Tax, middle section of the form

- 5.1 Line numbers 1A through 11 in this section refer to the line numbers of the Original Excise Tax Return Form.
- 5.2 Line numbers 12 through 15 in this section calculate the difference in the tax liability from the Original Excise Tax as submitted and the Corrected Excise Tax.
- 5.3 On Line 1A, enter the Original and Corrected Weights of Bud/Flower Transferred for the month being amended. Enter the Weights in pounds to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.
- 5.4. On Line 1B, enter the Original and Corrected Weights of Trim Transferred for the month being amended. Enter the Weights in pounds to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.
- 5.5 If needed, on Line 1C, enter the Category and Original and Corrected Numbers for the month being amended. Enter the whole numbers or weights to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.
- 5.6 If needed, on Line 1D, enter the Category and Original and Corrected Numbers for the month being amended. Enter the whole numbers or weights to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.

- 5.7 On Line 1E, enter the Original and Corrected Weights of Trim Allocated for Extraction Transferred for the month being amended. Enter the Weights in pounds to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.
- 5.8 On Line 1F, enter the Original and Corrected Weights of Bud Allocated for Extraction Transferred for the month being amended. Enter the Weights in pounds to four (4) decimal places. Then enter the Original Valuation Amount in dollars and cents. Also enter the Corrected Valuation Amount in dollars and cents.
- 5.9 On Line 4, enter the Original and Corrected Total Gross Valuations in whole dollars and cents to two (2) decimal places. Calculate the amount by adding the amounts in the fields on Lines 1A, 1B, 1C, 1D, 1E and 1F for each column, Original and Corrected.
- 5.10 On Line 5, enter the Original and Corrected Amount of Excise Tax Due in dollars and cents. The amount is calculated by multiplying Line 4 by 2% (.02).
- 5.11 On Line 6, enter the Original and Corrected Amount of Credit for Tax Paid on Returned Retail Marijuana in dollars and cents.
- 5.12 On Line 7, enter the Original and Corrected Net Tax Due in dollars and cents. The amount is calculated by adding Lines 5 and 6.
- 5.13 On Line 8, enter the Original and Corrected Penalty in dollars and cents. The amount is calculated by multiplying Line 7 by 10% (.10).
- 5.14 On Line 9, enter the Original and Corrected Total Tax and Penalty Due in dollars and cents. The amount is calculated by adding Lines 7 and 8.
- 5.15 On Line 10, enter the Original and Corrected pre-Authorized Credits. Attach the credit notice issued by the Pueblo West Metro Finance Department.
- 5.16 On line 11, enter the Original and Corrected Total Due in dollars and cents. The amount is calculated by subtracting Line 10 from Line 9 (Line 9 – Line 10).
- 5.17 On Line 12, enter the Previous Payment Made for this Return. Attach a copy of the receipt for the previous payment made for the Return being amended.
- 5.18 On Line 13, enter the Tax Difference in dollars and cents. The amount is calculated by subtracting Line 12 from Line 11 Corrected (Line 11 Corrected – Line 12). A positive number indicates a payment is due for additional Excise Tax. A negative number indicates an overpayment of Excise Tax.
- 5.18.1 If an overpayment has been made, the Pueblo West Metro District Finance Department will issue a credit notice. This overpayment will not be refunded, except in the case of a business closure, but can be applied to the next Excise Tax Payment. Skip to Section 6.
- 5.18.2 If an underpayment has been made, continue to Step 5.18.
- 5.19 On Line 14, enter the Penalty on Underpayment in dollars and cents. The amount is calculated by multiplying Line 13 by 10% (.10).
- 5.20 On Line 15, enter the Final Amended Excise Tax Due in dollars and cents. The amount is calculated by adding Lines 13 and 14.

Section 6: Certification Statement, bottom left section of the form

- 6.1 The person completing the form will complete this entire section.
- 6.2 Print the name and indicate position on the left side of the first line.
- 6.3 Sign and date on the right side of the first line.
- 6.3 Enter the contact phone number on the second line.

Section 7: Miscellaneous Information

- 7.1 Amended Excise Tax Return Forms may be submitted for review before final submittal in order to verify accuracy of the Total Excise Tax Due. Be sure to submit corresponding METRC and State or County Excise Tax Return Forms with the Amended Excise Tax Return Form for verification purposes. Also include a copy of the Original Excise Tax Form and all associated documentation submitted with the Original Return. Scanned copies of documents can be sent to ExciseTax@pwmd-co.us. Please allow 5 business days for review results.
- 7.2 Payments can be made by cash, check or certified funds. Make checks payable to Pueblo West Metropolitan District.
- 7.3 To ensure accuracy and proper application to Retail Cultivation License, payments should be made in person at the Administrative Office. Payments are accepted Monday through Friday between the hours of 9am and 3pm, except on Holidays when the offices are closed. Please see the Remittance Schedule for a listing of office Holiday Closures. The Administrative Office is located at:

781st E. Industrial Blvd
Pueblo West, CO 81007

- 7.4 Payments can be made after hours by appointment only by calling 719-547-5010 or emailing ExciseTax@pwmd-co.us.
- 7.5 DO NOT place payments in the outside drop box at the Administrative Office.
- 7.6 Payments made by check or certified funds may be mailed in to: Pueblo West Metro District, PO Box 7005, Pueblo West, CO 81007. The Excise Tax Department prefers ALL payments to be made in person at the Administrative Office.