



Northwest Arctic Borough, Alaska

Finance Department
P.O. Box 1110
Kotzebue, AK 99752
Ph (907)442-2500 Fax (907)442-2930
Toll Free 800-478-1110 (in AK)
Email us: finance@nwabor.org

For Office Use Only

Processing Instructions:

MARIJUANA EXCISE TAX RETURN

COMPANY: _____

TAX ACCOUNT NO.: _____

FOR THE QUARTER ENDING: _____

(March 31, June 30, September 30, December 31)

- 1. Total ounces of Marijuana flower or bud _____
- 2. Total ounces of remainder of Marijuana plant _____
- 3. Total ounces of Marijuana Products _____
- 4. Tax due on flower and bud (multiply the amount on line 1 by \$25)..... _____
- 5. Tax due on remainder of plant (multiply the amount on line 2 by \$10) _____
- 6. Tax due on Marijuana Products (multiply the amount on line 3 by \$15) _____
- 7. **Tentative Marijuana Excise Tax (enter total of line 4, line 5, and line 6)** _____
- 8. Marijuana Excise Tax credit (50% of marijuana excise tax paid to a municipality within the Borough) _____
- 9. **Total Marijuana Excise Tax Due (subtract line 8 from line 7)**..... _____
- 10. Penalties and Interest
 - a. Late Payment Penalty (6% of amount on line 9 if paid within 16 days of due date, otherwise 15% of amount on line 9) _____
 - b. Late Return Penalty (6% of amount on line 9 if return is filed within 16 days of due date, otherwise 15% of amount on line 9) _____
 - c. Late Payment Interest (1% per Month, 12% per year of amount on line 9) _____
 - d. Total Penalties and Interest (enter total of line a, line b, and line c) _____
- 11. **Total Amount Due (Add lines 9 and Lines 8.d)** _____

I certify under penalty of perjury that this return, including all accompanying schedules, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return of all marijuana brought into, acquired, and transferred for commercial purposes in the Northwest Arctic Borough, Alaska during the period specified above.

DATE SIGNATURE OF OWNER OR AGENT PRINTED NAME PHONE NUMBER

Make checks payable to Northwest Arctic Borough for the amount on line 11 and write the Tax Account Number on the memo line.

NABC 1.14.020 (definitions)

“Marijuana” means all parts of the plant of the genus Cannabis whether growing or not, the seeds thereof, the resin extracted from any part of the plant, and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or its resin, including marijuana concentrate; “marijuana” does not include fiber produced from the stalks, oil, or cake made from the seeds of the plant, sterilized seed of the plant which is incapable of germination, or the weight of any other ingredient combined with marijuana to prepare topical or oral administrations, food, drink, or other products. “Marijuana” is also defined to include “marijuana products.”

“Bud and flower” means the hairy, sticky, or crystal-covered parts of mature female marijuana plants generally harvested for their high potency content.

“Marijuana products” means concentrated marijuana products and marijuana products that are comprised of marijuana and other ingredients and are intended for use or consumption, such as, but not limited to, edible products, ointments, and tinctures.