



THE STATE
of **ALASKA**
GOVERNOR BILL WALKER

Department of Revenue

TAX DIVISION

Robert B. Atwood Building
550 West 7th Avenue, Suite 500
Anchorage, Alaska 99501-3566
Main: 907.269.6620
Fax: 907.269.6644

To Licensed Marijuana Cultivation Facilities:

Congratulations on receiving your marijuana cultivation facility license! As a licensed marijuana cultivator, you are required to register with the Department of Revenue, Tax Division, file monthly tax returns, and pay taxes on all sales and transfers of marijuana.

The Tax Division uses Revenue Online, a website for online taxpayer services. Revenue Online allows you to register with the Tax Division, file and pay taxes, and view tax accounts and balances. Instructions for how to register with the Tax Division through Revenue Online are attached. Do not wait until the last minute to register.

The marijuana tax is \$50 an ounce for bud and flower and \$15 an ounce for the remainder of the plant. The tax return and payment are due on or before the last day of the month following the month the marijuana was sold or transferred. Tax returns must be filed through Revenue Online.

Payments can be made by wire transfer, cashier's check, money order, bank check, or cash. Automated Clearing House (ACH) payments are not available at this time. If you intend to pay by cash, please refer to the attached cash payment instructions. If paying by wire transfer, please follow the voucher instructions and use "Business Tax" for your account type when prompted.

A list of frequently asked questions can be found on the Tax Division's website at www.tax.alaska.gov.

If you have any additional questions about the marijuana tax, please contact Emily Walker at 907.269.3979 or emily.walker@alaska.gov.

Attachments



CASH PAYMENT INSTRUCTIONS

The Tax Division is only accepting cash payments at a **drop box** in Anchorage and **by mail** (see below #8 for mailing instructions). The Tax Division will not accept cash payments at any other locations. Please follow the steps below when making your cash payment.

1. All cash payments must be in a division-approved deposit bag. If making a payment in person, the cash must be enclosed in the bag before entering our lobby. The bag must be no larger than 11" x 13" and must be a tamper-resistant, bank deposit type bag. Do not overstuff the bag – it must fit in the drop box slot. Use more than one bag if your payment does not fit in one. Please contact the Tax Division if you have any questions or need a sample.
2. Print a payment voucher from Revenue Online.
3. Write your name and tax account ID (from the voucher) on each deposit bag.
4. Include a copy of the voucher in each deposit bag.
5. Cash should be sorted by denomination and all bills should face the same direction. The Tax Division will not accept any mutilated or contaminated currency.
6. Bring your payment to the drop box located next to the Child Support and Permanent Fund Dividend offices in the Linny Pacillo Parking Garage, 655 F St, Anchorage, AK 99501. The lobby is open Monday through Friday from 10:00 am to 4:00 pm.
 - You must have a key to access the drop box. You can get your first key from the Tax Division's Anchorage office (*Fifth Floor of Atwood Building*) or have one mailed to you.
 - If you forget your key or have not had one issued, the security guard in the lobby will have one you can borrow.
7. If you are depositing more than 10 bags in a single month, please contact the Tax Division at 907.269.6620 for other instructions.

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8. **If you choose to mail your cash payment**, follow the instructions 1 – 5 above and mail by registered mail to the following address:

State of Alaska
Department of Revenue – Tax Division
PO Box 196272
Anchorage, AK 99519

NOTES:

- **MUST BE SENT USING REGISTERED MAIL**
- We recommend insuring your package.
- This is a secure post office at the airport.
- Upon receipt, our courier will pick it up at the post office and deliver to our cash handling facility downtown.



HOW TO REGISTER IN REVENUE ONLINE

Revenue Online is a website for online taxpayer services including filing tax returns and making payments. To register using Revenue Online, follow the steps below.

- Step 1: Go to <https://online-tax.alaska.gov>
- Step 2: Select the “Enroll Now” button located at the bottom of the right side of the web page.
- Step 3: Select the phrase: “I am a new taxpayer who has never filed a return with the Department of Revenue.”
- Step 4: To proceed with the registration process, you need to have the following information available:
 - Taxpayer name
 - SSN or FEIN
 - Mailing address
 - Phone number
 - Type of business
 - Account type
 - Business start date
 - Marijuana Control Board license type
 - Marijuana Control Board license number
 - Email address
- Step 5: Continue to fill in the information requested and submit your registration request. You will receive a Confirmation Page with your confirmation number for this enrollment. Please either print a copy of this page or write the number down and refer to this number when contacting the Tax Division with any questions regarding your logon. It will take up to two business days to review your registration request.

After your registration request is approved, you will receive a confirmation email with an authorization code from the Alaska Department of Revenue, Tax Division. You will only use this authorization code the first time you log in. If you do not receive the email, please make sure it did not go to your junk email folder.

If you have any further questions or concerns, please contact the Department of Revenue, Tax Division at 907.269.0041 or 907.269.6627.