

2023 High-Road Cannabis Tax Credit**3820**

Attach to your California tax return.

Name(s) as shown on your California tax return

☐ SSN or ITIN ☐ CA Corporation no. ☐ FEIN

California Secretary of State (SOS) file number

Part I Licensee Information. See instructions.

All qualified taxpayers conducting a licensed commercial cannabis business should complete Item A through Item E.

Shareholders, beneficiaries, partners or members that received High-Road Cannabis Tax Credit (HRCTC) from a pass-through entity (PTE), complete Items C and E; **do not** complete Items A, B, and D.**A.** Business name as it appears on the license issued by the California Department of Cannabis Control (DCC):

Ⓢ

B. License type (check only one box): ☒ ☐ Type-10 (retailer) ☐ Type-12 (micro-business)**C.** License number: ☒**D.** Did the business obtain a **tentative credit reservation (TCR)**from the Franchise Tax Board? ☒ Yes ☐ No If no, you **do not** qualify for the credit.**E.** Tentative credit reservation confirmation number: ☒**Part II Credit Computation.** See instructions.

If you are the qualified taxpayer, complete line 1 through line 6 and line 8 through line 11. Skip line 7.

If you are a shareholder, beneficiary, partner, or member that received credit from a pass-through entity, skip line 1 through line 6, complete line 7 through line 11.

1	Total qualified employment compensation expenditures. Enter the total amounts from Worksheet I, line 1, column (k)	<input checked="" type="radio"/>	1		00
2	Safety-related equipment, training, and services expenditures	<input checked="" type="radio"/>	2		00
3	Workforce development and employee safety training expenditures	<input checked="" type="radio"/>	3		00
4	Total qualified expenditures. Add line 1 through line 3		4		00
5	Multiply line 4 by 25%		5		00
6	Credit amount. Enter the smaller of line 5 or \$250,000		6		00
7	Pass-through credit from Schedule K-1 (100S, 541, 565, or 568)	<input checked="" type="radio"/>	7		00
8	Credit carryover from prior year(s)		8		00
9	Total available credit. Add line 6 through line 8	<input checked="" type="radio"/>	9		00
10 a	Credit claimed. Enter the amount of the credit claimed on the current year tax return. (Do not include any assigned credit claimed on form FTB 3544, Part B.)	<input checked="" type="radio"/>	10a		00
b	Total credit assigned. Enter the total amount from form FTB 3544, Part A, column (g). If you are not a corporation, enter 0	<input checked="" type="radio"/>	10b		00
11	Credit carryover available for future years. Add line 10a and line 10b, subtract the result from line 9	<input checked="" type="radio"/>	11		00