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## Schedule CD-3 General Information

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### Who must file Schedule CD-3?

If you have one business but sell adult use cannabis at more than one dispensary (site), you must collect and remit Cannabis Purchaser Excise Tax from each particular location. Use Schedule CD-3, Cannabis Purchaser Excise Tax Multiple Site Form for Cannabis Dispensaries, to show the breakdown of taxable receipts from each site.

### How do I report my sales?

Follow the specific instructions at the bottom of the page to report your cannabis sales. You must identify and report sales from each dispensing site separately.

### What if I need help?

Visit our website at [tax.illinois.gov](http://tax.illinois.gov), or call us weekdays between 8:00 a.m. and 4:00 p.m. at **217 782-6045**.

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## Specific Instructions

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When completing this form, please round to the nearest dollar by dropping amounts less than 50 cents and increasing amounts of 50 cents or more to the next higher dollar.

Enter your business' Account ID and filing period.

### Dispensary Sites

**Dispensary site location, name and address** - For each site, enter the location code, DBA name and physical address of the dispensing organization from which you made your sales.

### Line 12a Taxable receipts from adult use cannabis sold (with 35% THC or less)

For each site, write the total amount of taxable receipts from adult use cannabis sold (with 35% THC or less) minus the amount of any deductions to adult use cannabis (with 35% THC or less) sales that you are claiming.

### Line 13a Taxable receipts from adult use cannabis sold (with greater than 35% THC)

For each site, write the total amount of taxable receipts from adult use cannabis sold (with greater than 35% THC) minus the amount of any deductions to adult use cannabis (with greater than 35% THC) sales that you are claiming.

### Line 14a Taxable receipts from adult use cannabis infused products sold

For each site, write the total amount of taxable receipts from adult use cannabis infused products sold minus the amount of any deductions to adult use cannabis infused products sales that you are claiming.

### Page totals

Complete the page totals for each page by adding the amounts on the corresponding lines for each site and writing the sum on the page total line at the bottom of each page. The sum of all combined Schedules CD-3 page totals must equal the corresponding lines on Form CD-1.