



## Form CW1, Electronic Payment Waiver for Cannabis Businesses

You must complete this form annually if you are a licensed cannabis business, and you are unable to obtain banking services to make tax payments electronically. Waivers will be granted for one year from date of approval.

Business Name	If the business operates under another name, provide name	Minnesota Tax ID Number
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If the business is a sole proprietor, provide the first and last name of owner

Business Address	City	State	ZIP Code
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Contact Name	Title	Phone Number	Email
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Select the cannabis licenses the Minnesota Office of Cannabis Management issued you. Check all that apply.

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Mezzobusiness   | <input type="checkbox"/> Microbusiness             | <input type="checkbox"/> Retailer                     |
| <input type="checkbox"/> Cultivator      | <input type="checkbox"/> Manufacturer              | <input type="checkbox"/> Wholesaler                   |
| <input type="checkbox"/> Transporter     | <input type="checkbox"/> Delivery Service          | <input type="checkbox"/> Testing Facility             |
| <input type="checkbox"/> Event Organizer | <input type="checkbox"/> Low Potency Hemp Business | <input type="checkbox"/> Medical Cannabis Combination |

List the state-chartered financial institutions you attempted to obtain banking services from. You must submit documentation of denial from these state-chartered financial institutions with this waiver:

State-chartered financial institution 1: \_\_\_\_\_

State-chartered financial institution 2: \_\_\_\_\_

State-chartered financial institution 3: \_\_\_\_\_

In addition to Cannabis Tax, select other Minnesota taxes you must pay non-electronically. Check all that apply:

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Sales and Use Tax               | <input type="checkbox"/> Withholding Tax   | <input type="checkbox"/> Corporation Franchise Tax |
| <input type="checkbox"/> Minnesota Individual Income Tax | <input type="checkbox"/> S Corporation Tax | <input type="checkbox"/> Partnership Tax           |
| <input type="checkbox"/> Cigarette Tax                   | <input type="checkbox"/> Tobacco Tax       | <input type="checkbox"/> Other Taxes: _____        |

I declare that this form is correct and complete to the best of my knowledge and belief.

Print Name

Authorized Signature

Date

# Form CW1 Instructions

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All businesses, including cannabis businesses, with certain tax liability amounts in a fiscal year, are required to pay taxes electronically under Minnesota law. See Minnesota Statutes, sections 270C.42, 289A.20, and 289A.26.

Minnesota provides an exemption for cannabis businesses that are unable to obtain banking services due to engaging in cannabis-related activities allowed by Minnesota law. If you applied to and were denied by at least three state-chartered banks and credit unions because you are engaged in cannabis business as allowed under Minnesota law, you meet this exemption. Complete Form CW1 to request a waiver to pay non-electronically.

If you have multiple cannabis businesses that require electronic payment waivers, you must submit a separate Form CW1 for each cannabis business.

## Banking Resources

The Minnesota Department of Commerce website has [more information on state-chartered financial institutions](#), including a list of all Minnesota locations.

## Required Documentation of Denials

You must include documentation to prove that your business was denied banking services due to your engagement in the cannabis industry. If you cannot provide denial letters from the state-chartered financial institutions you applied to, you can use a consumer credit report to demonstrate your attempts.

Documentation must include the cannabis business owner's full name, address, account type applied for, and date of denial.

## Submit Form CW1 Using e-Services

You must submit your completed Form CW1 and required documentation of denials at least 30 calendar days before your first anticipated non-electronic payment. You will receive notice from the Department of Revenue when a determination is made.

You must use e-Services, our online filing and paying system, to electronically submit your waiver. To submit your waiver:

1. **Log in to e-Services.**
2. Select the **I Want To...** tab.
3. Select **Send a message** on the Messages tile.
4. Select **This message does not concern a specific account.**
5. Select **Registration Question.**
6. Enter a Subject and Message.
7. Add attachments to your messages. You must include:
  - a. Completed Form CW1
  - b. Documentation of denials
8. Select the **Submit** button at the bottom of the page when you are finished.

## Notification of Waiver Approval or Denial

We will send you a letter after we make a determination. If your waiver request is approved:

- It only applies to payment obligations. You must follow all return filing requirements. Some returns must still be filed in e-Services.
- We will send you a letter and a message in e-Services with additional information and a link to schedule an appointment to pay in-person. You must schedule an appointment with Revenue at least 24 hours in advance to make a payment in person.

If your waiver request is denied, follow the instructions in the letter.

## Waiver Expiration

Electronic payment waivers expire one year from date of approval. If you are unable to get banking services before your waiver expires, submit a new waiver form with new documentation of denials at least 30 calendar days before your existing waiver expires.

## More Information and Assistance

If you need more information or assistance with setting up an e-Services account, visit our website and enter **e-Services Information** into the Search box.

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Phone: 651-282-5225 or 800-657-3605

This material is available in alternate formats.