

Notice of Violation

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date:

License #/Type:

Designated Licensee:

AMCO Case#:

DBA:

Premises Address:

Mailing Address:

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

*Please send your response to the address below and include your Marijuana Establishment License Number in your response.

Alcohol & Marijuana Control Office

ATTN: Enforcement

550 W. 7th Ave, Suite 1600

Anchorage, Alaska 99501

amco.enforcement@alaska.gov

Issuing Investigator:

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA:

Date:



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

November 15, 2018

Marijuana Control Board
Alcohol & Marijuana Control Office
550 W. 7th Avenue, Suite 1600
Anchorage, AK 99501

Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities

Pursuant to Alaska Statutes and Regulations, AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of November 15, 2018, there were 20 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010 totaling \$392,000. The list below does not include accounts that are currently on payment plans or have past due balances under \$100. If we reported the total number of past due accounts, we would report 32 taxpayers owing a total of \$728,400 – this is 25% of all marijuana taxpayers that owe past due taxes.

The high number of past due accounts is alarming and the Department of Revenue will continue to report the names of the delinquent taxpayers monthly to the Marijuana Control Board through AMCO, excluding the accounts that are currently on payment plans.

Taxpayer Name	MCB Licensee Name	License No.
BRANDEN M. ROYBAL	ALASKA CANNABIS CULTIVATORS	10592
ALASKA CANNABIS PROP	ALASKA CANNABIS PROPAGATION	11651 (Expired)
DAVID J. STRAUB	ALASKA PRECISION	10040
AZDREN POSHKA	ALASKA TASTY CANNABIS, LLC.	11488
JACOB NYMAN	ALASKAN DEVILS LETTUCE	11556
ARCTIC GREENERY, LLC	ARCTIC GREENERY, LLC	10286
BRENNAN NORDEN	BOB'S MORNING BEAR CULTIVATION	10063
DANISH GARDENS, LLC	DANISH GARDENS, LLC	10310
DAVID PARKER	FAT TOPS, LLC	11138
DARREN PHILLIPS	FIBERFLITE	13577
GREEN LEAF, INC	GREEN LEAF	10066
GREENSTAR INC	GREENSTAR, INC.	12872
TIMELESS ADVENTURES, LLC	HERBAL INSTINCTS	10156
PRESTIGE WORLDWIDE MANAGEMENT	KUSHTOPIA	11611
MIKE D. KEISER	LAST FRONTIER JOINT OPERATIONS LLC	11957
LAZY MOUNTAIN HARVEST, LLC	LAZY MOUNTAIN HARVEST LLC	10291 (Expired)
JONATHAN MANSKER	MUSKY OX, LLC	10135
SE MOOG DROOG LLC	SE MOOG DROOG LLC	10814
CASEY J. WILKINS	STONED SALMON FARMS	11605
KRYSTAL DIETRICH	TALKEETNA HERB COMPANY	10004

Kelly Mazzei, Excise Tax Supervisor
Department of Revenue – Tax Division

From: [Hoelscher, James C. \(CED\)](#)
To: [Davies, Jason M. \(CED\)](#)
Cc: [CED AMCO Enforcement \(CED sponsored\)](#)
Subject: FW: NOV Delinquency in Tax 11138
Date: Monday, November 19, 2018 8:09:10 AM
Attachments: [image002.png](#)

From: David Parker [mailto:daveparker907@gmail.com]
Sent: Sunday, November 18, 2018 7:35 PM
To: Hoelscher, James C (CED) <james.hoelscher@alaska.gov>
Subject: Re: NOV Delinquency in Tax 11138

I have not received notification from the Department of Revenue about being delinquent on any taxes prior to receiving this notice of violation however I will look into the matter and pay any outstanding balance immediately.

On Nov 16, 2018 2:06 PM, "Hoelscher, James C (CED)" <james.hoelscher@alaska.gov> wrote:

Please see attached Notice of Violation.

Thank you,

James

James Hoelscher
Special Investigator II
Enforcement Supervisor
Alcohol & Marijuana Control Office

550 W. 7th Ave, Suite 1600

Anchorage, Ak 99501

Office (907)269-0353

Cell (907) 891-9660

[James.hoelscher@alaska.gov](mailto:james.hoelscher@alaska.gov)

Taxes NOV:

Fat Tops has never been late on paying excise taxes for Marijuana it grew and sold from its cultivation. The delinquent taxes is the result of a few different cultivations that sold Fat Tops marijuana when we first opened and it was mistakenly sent to our cultivation license those companies paid the taxes due. I thought I was not responsible also for paying taxes for this mistake. I was sent a bill several months later and I paid it as soon as I found out about it but it resulted in a NOV for late payment.

Sincerely,

David Parker
Fat Tops

Alcohol & Marijuana Control Office

Initiating License Application

6/25/2019 2:40:00 PM

License Number: 11138**License Status:** Active-Operating**License Type:** Standard Marijuana Cultivation Facility**Doing Business As:** FAT TOPS, LLC.**Business License Number:** 1042820**Designated Licensee:** david Parker**Email Address:** daveparker907@gmail.com**Local Government:** Kenai Peninsula Borough**Community Council:****Latitude, Longitude:** 60.508722, -150.915571**Physical Address:** 36380 Murray Lane
Soldotna, AK 99669
UNITED STATES**Licensee #1****Type:** Entity**Alaska Entity Number:** 10041733**Alaska Entity Name:** FAT TOPS, LLC.**Phone Number:** 907-953-2470**Email Address:** daveparker907@gmail.com**Mailing Address:** PO Box 1462
Sterling, AK 99672
UNITED STATES**Entity Official #1****Type:** Individual**Name:** david Parker**SSN:** [REDACTED]**Date of Birth:** [REDACTED]**Phone Number:** 907-953-2470**Email Address:** daveparker907@gmail.com**Mailing Address:** PO Box 1462
Sterling, AK 99672
UNITED STATES**Note:** No affiliates entered for this license.



Alcohol and Marijuana Control Office
550 W 7th Avenue, Suite 1600
Anchorage, AK 99501
marijuana.licensing@alaska.gov
<https://www.commerce.alaska.gov/web/amco>
Phone: 907.269.0350

Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications

What is this form?

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.

Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	FAT TOPS, LLC	License Number:	11138		
License Type:	Standard Marijuana Cultivation Facility				
Doing Business As:	FAT TOPS, LLC				
Premises Address:	36380 Murray Lane				
City:	Soldotna	State:	AK	ZIP:	99669

Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	David Parker
Title:	member/manager

Section 3 – Violations & Charges

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

I certify that a notice of violation has **not** been issued for this license.

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).



Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications

Section 4 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.



I certify that I meet the residency requirement under AS 43.23 or I have submitted a residency exception affidavit (MJ-20a) along with this application.



I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.



I certify that the license is operated in accordance with the operating plan currently approved by the Marijuana Control Board.



I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.



I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.



I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

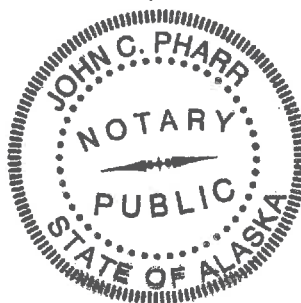


As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

Signature of licensee

David Parker

Printed name of licensee



Notary Public in and for the State of Alaska

My commission expires: 5/27/22

Subscribed and sworn to before me this 25 day of June, 2019.