

C.O.D. off-ramp: today's checklist

Supplier first, OCM reporting second, tax on its own desk. Procedure, not panic.

For New York adult-use retailers. C.O.D. = cash-on-delivery status after a supplier reports a payment past the 30-day credit limit. OCM is not a collections agency.

- ☐ **1. Confirm your standing today.** Metrc: Transfers → COD Standing (if your permissions allow). Email CODReporting@ocm.ny.gov for the reporters and amounts on your own license.
- ☐ **2. Pull the paper trail.** Default notices, invoices, delivery receipts, manifests, payment confirmations, bank records. Keep one internal file; preserve records per official guidance.
- ☐ **3. Triage every line.** Supplier, invoice/delivery date, invoice principal, payment status, proof. Sort: (A) undisputed principal you can pay now, (B) genuine disputes, (C) Tax Department bills or registration.
- ☐ **4. Pay the invoice principal first.** For each reporting supplier, pay the invoice amount for the reported delivery. Late fees/interest are a private supplier matter; they don't replace the payment-in-full signal.
- ☐ **5. Get every reporting supplier to file payment-in-full.** Ask in writing for a report within one business day of receipt (legacy tool or Metrc Resolve). Paying one supplier does not clear a multi-supplier listing.
- ☐ **6. Check the Wednesday refresh.** You're clear only when every reporting supplier has filed. The list refreshes weekly on Wednesdays. Keep written confirmations.
- ☐ **7. If it's wrong, dispute in order.** Reporting supplier first. Still unresolved on payment, amount or quantity: written statement and documents to CODReporting@ocm.ny.gov. Don't dispute just to stall undisputed debt.
- ☐ **8. Need product while listed? Plan C.O.D. buying.** The list blocks credit terms, not purchases. Build a cash inventory plan; don't assume Net-30 returns until cleared.
- ☐ **9. Run the tax track in parallel, not through OCM.** Check Certificate of Registration status and bills in NY Tax Online Services; file and pay the current quarter or use official payment options.
- ☐ **10. Escalate the high-stakes issues.** Multi-supplier aged balances, threatened Board action, renewal/ownership issues, or tax-exposure language: qualified cannabis and tax counsel. GENYC provides education, not representation.

Stay off the list: 8 habits (GENYC guidance)

- **Receive same day.** The 30-day clock starts at delivery. Log delivery date + invoice no.; set your own pay-by date near day 21.
- **Reconcile at the door.** Check arrivals against manifest and invoice; flag shorts/rejects in writing the same day.
- **Buy what sells in 3 weeks.** Use POS sell-through and aging-inventory reports by vendor before ordering on credit.
- **15-minute weekly AP check.** Export received inventory, match to paid invoices, flag anything past day 21, check COD Standing.
- **Use PO / vendor-bill / payment-term fields** if your POS has them; otherwise the receiving report + page 2 tracker.
- **Ring-fence tax money.** Sweep retail tax collected (POS tax report) to a separate account on a schedule.
- **Oldest and principal first.** A partial payment is not payment in full; only the supplier's report counts.
- **Talk before day 30.** Tell the supplier before you're late and get any plan in writing.

Your POS is not a compliance backstop. It shows what you received and paid internally, not whether a supplier reported you. Only Metrc COD Standing and OCM show that.

AP tracker

One row per supplier invoice. Keep it in your internal file. **Do not** put bank account numbers or seed-to-sale credentials on this sheet.

Supplier	Invoice / delivery date	Principal (\$)	Day 30 date	Notice received	Proof of payment	PIF filed (date)	System (legacy / Metrc)	Wed. checked	Notes

PIF = payment-in-full reported by the supplier. You are clear only when every reporting supplier has filed and the Wednesday list reflects it.

Who to contact & official links

Situation	First contact / action	Then	Not first
Unpaid invoice / default notice	Reporting supplier; reconcile and pay principal	Confirm supplier filed payment-in-full	OCM Licensing to collect or remove the debt
Am I on C.O.D.? Who reported me?	Metrc COD Standing; CODReporting@ocm.ny.gov for your own status	Internal AP reconciliation + file	Public posts or tagging OCM
Wrong amount / quantity / already paid	Reporting supplier, with proof	Written review to CODReporting@ocm.ny.gov	Ignoring it
Need credit before next Wednesday	Supplier willing to sell on credit; ask about the official written-request process	OCM process only as guidance requires	Assuming same-day restoration
Metrc permissions / button problem	Your facility administrator; official Metrc support	OCM/CODReporting for process questions	Treating Metrc as collections
Tax bill, registration, payment	NY Tax Online Services, Quick Pay, official tax page	Qualified tax practitioner / counsel	The OCM C.O.D. desk
Board discipline, renewal, ownership, transfer	Qualified cannabis counsel	Official agency process as counsel directs	DMs as legal advice

Official links

- OCM Delinquent Payment Reporting: cannabis.ny.gov/delinquent-payment-reporting
- Guidance: cannabis.ny.gov/delinquent-payments-guidance
- FAQs: cannabis.ny.gov/delinquent-payment-faqs
- Retailer's Guide to the C.O.D. List (PDF): cannabis.ny.gov → [retailers-guide-to-the-c.o.d.-list.pdf](https://cannabis.ny.gov/retailers-guide-to-the-c.o.d.-list.pdf)
- Supplier instructions: cannabis.ny.gov/supplier-instructions
- 2026 Credit Calendar: cannabis.ny.gov/2026-credit-calendar
- NY adult-use cannabis tax: tax.ny.gov/bus/auc · Payments: tax.ny.gov/pay · Tax Law §493: nysenate.gov/legislation/laws/TAX/493

Timing note: legacy tool to Metrc

Per the Metrc bulletin cited by OCM, C.O.D. in Metrc went live **September 15, 2026**; pre-September-15 delinquencies stay on the legacy OCM path until the legacy tool sunsets **October 23, 2026**. Screens and permissions may differ; check current OCM/Metrc instructions.

Tax is a separate desk

9% distributor + 9% state retail + 4% local retail = 22% combined cannabis tax (sales on or after June 1, 2024). Adult-use cannabis products are sales-tax exempt. Quarterly filing and payment are due the 20th of the month after quarter-end. C.O.D. is not a tax warrant; handle both, separately.

Do not send bank details, seed-to-sale credentials, or license documents through any GENYC form or DM. GENYC cannot clear a C.O.D. listing or resolve a debt for you.

Disclaimer. General education from Green Events NYC, not legal, tax, accounting, collections, or agency advice. Rules, systems, deadlines, and agency guidance can change. Verify your own status and the current official instructions with OCM, the New York Tax Department, your suppliers, and qualified counsel before acting.

Pre-audit checklist: get ahead of it

Monthly, 30 minutes: owner plus whoever runs payables. Date of this pre-audit: ____ / ____ / ____

- ☐ **One vendor sheet.** Every supplier, amount owed, dates, days since delivery, terms. Totals due in 7 / 14 / 30 days.
- ☐ **Invoice and collections contact for every supplier** (name, direct email, direct phone) plus a backup, not only the sales rep.
- ☐ **Inside your shop:** who owns payables, who covers, who approves payments.
- ☐ **Emergency sheet filled in** (below): attorney, accountant, POS support, Metrc administrator.
- ☐ **Contact details on file are ones you read**, with suppliers and on your license record, so notices never sit unseen.
- ☐ **Sell-through checked** by product and vendor; flag anything unmoved for 2 to 3 weeks.
- ☐ **Slow stock:** ask the supplier before day 30 about returns or swaps (get yes in writing; document in Metrc; follow agreement and OCM rules). Promo or bundle the rest.
- ☐ **No credit reorders** on slow sellers.
- ☐ **4-week cash view:** cash in vs invoices due. Stagger orders. Keep a buffer.
- ☐ **Tax money** swept to its own account on schedule.
- ☐ **Tripwires:** day 14 confirm plan; day 21 pay or call; day 25 written plan in hand; day 30 credit window closes.
- ☐ **Paper in one folder:** signed receipts, invoices, proof of payment, credit or payment-plan agreements.
- ☐ **COD Standing checked** in Metrc this month.

Vendor contact sheet

Supplier	Invoice / collections contact	Email	Direct phone	Backup contact	Terms	Owed now (\$)

Emergency contacts

Role	Name	Email	Phone
Payables owner (your shop)			
Backup / approver			
Cannabis attorney			
Accountant / tax pro			
POS support line			
Metrc facility administrator			

Keep this sheet somewhere you can reach in seconds. Do not write bank account numbers or seed-to-sale credentials on it.