



**pennsylvania**

DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES

PO BOX 280909

HARRISBURG PA 17128-0909

**CIGARETTE TAX  
TOBACCO PRODUCTS  
EXEMPTION CERTIFICATE**

**SEE REVERSE SIDE FOR INSTRUCTIONS**

**SELLER:**

NAME \_\_\_\_\_ LICENSE NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

**PURCHASER:**

NAME \_\_\_\_\_ LICENSE NUMBER \_\_\_\_\_

ADDRESS \_\_\_\_\_

Check the appropriate box for a one-time transaction or for multiple transactions during a calendar year. Blanket Exemption Certificates are valid for one calendar year. Purchasers must provide new certificates to sellers annually.

- Check one:  Pennsylvania Tax Unit Exemption Certificate (use for one transaction)  
 Pennsylvania Tax Blanket Exemption Certificate (use for multiple transactions)  
 Exemption Year \_\_\_\_\_.

- Type of exemption (mark one):  Out-of-state little cigar sales.  
 Out-of-state tobacco product sales.  
 Tobacco products will be resold under Account ID \_\_\_\_\_.  
 Cigarette tax exemption within the provisions 72 P.S. § 8209.

	DATE	INVOICE NUMBER	QUANTITY	BRAND	PRICE
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
<b>TOTALS</b>					

I acknowledge receipt of the above-named cigarettes, little cigars and/or tobacco products and certify that I read the instructions on the reverse side of this Exemption Certificate. The facts submitted are accurate and complete to the best of my knowledge, information and belief.

SIGNATURE \_\_\_\_\_ OFFICIAL TITLE \_\_\_\_\_ DATE \_\_\_\_\_

Misuse of this Exemption Certificate is a violation of Pennsylvania law and the regulations promulgated thereunder.

Additional information, forms and copies of cigarette tax regulations may be obtained online at [www.revenue.pa.gov](http://www.revenue.pa.gov) or by writing to the PA Department of Revenue, Bureau of Business Trust Fund Taxes, PO Box 280909, Harrisburg, PA 17128-0909.

## INSTRUCTIONS

### **Out-of-State Sales, Exemption Certificate Procedures**

For little cigars; cigarette stamping agents (CSAs) or wholesalers to wholesalers or retailers, who will sell the little cigars or tobacco products outside the commonwealth, the purchaser (CSA, wholesaler or retailer) is required to submit to the seller (CSA or wholesaler) an Exemption Certificate (REV-1042).

In lieu of paying the tax on unstampable little cigars or tobacco products sold out-of-state, the seller must obtain a properly completed Exemption Certificate from the purchaser and retain it for four (4) years after the date of the sale.

### **Tobacco Product Sales to dealers other than a retailer or unclassified importer, Exemption Certificate Procedures**

In lieu of paying the tax on tobacco products sold to dealers other than a retailer or unclassified importer. Such as wholesalers to wholesalers, manufacturer to manufacturer, manufacturer to wholesaler the seller must obtain a properly completed Exemption Certificate from the purchaser and retain it for four (4) years after the date of sale.

### **Exemption Certificate Procedure and Forms 72 P.S. § 8209**

- (a) Every individual sale made by a registered licensed dealer to a registered purchaser exempted from taxation must include an Exemption Certificate containing the following information:
  - (1) Dealer's name, address and license number.
  - (2) Exempt purchaser's name and address.
  - (3) Quantity, brand and price of cigarettes or tobacco products sold.
  - (4) Signature of authorized representative acknowledging receipt of cigarettes or tobacco products.
  - (5) Any other information the department may, at its discretion, require.
- (b) Each Exemption Certificate must be sent to the department within five (5) days after the date of the sale, except where continual sales are made by a registered licensed dealer to the same registered exempt purchaser during a month. In such cases, the registered licensed dealer may retain the certificates until the last day of the month, after which they are due to the department no later than five (5) days after the end of the month. A copy of all Exemption Certificates must be retained by the sellers for four (4) years, in addition to all other records required.

**Exemption Certificate Form** - This certificate form is available online at [www.revenue.pa.gov](http://www.revenue.pa.gov) or can be reproduced by any registered licensed dealer, so long as the reproduction contains the same information and instructions contained in the form issued by the department.

**Duty Imposed upon Registered Dealers** - Every registered dealer selling tax-free cigarettes, little cigars and/or tobacco products to registered tax-exempt purchasers is required to certify the purchaser has a registration certificate for the current fiscal year. Any sale made to a purchaser without a valid registration certificate is a violation of Pennsylvania law.

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The Cigarette Tax/Tobacco Products Exemption Certification is strictly limited to purchases for out-of-state little cigar and/or tobacco products sales or transactions coming within the provisions of 72 P.S. § 8209 as amended, which provides as follows:

Section (a) **Exemptions from Tax** - No tax imposed by this Act shall be levied upon the possession or sale of cigarettes and/or tobacco products which this commonwealth is prohibited from taxing under the Constitution or statutes of the United States. In addition, the following sales are exempt, provided that the seller and purchaser have registered with the Department of Revenue and obtained Exemption Certificates.

1. Sales to veterans' organizations approved by the department, if the cigarettes or tobacco products are being purchased by the organization for gratuitous issue to veteran patients in federal, state or state-aided hospitals.
2. Sales to voluntary unincorporated organizations of military forces personnel operating under regulations promulgated by the Secretary of Defense or departments under the secretary's jurisdiction.
3. Sales to patients in Veterans Administration hospitals by retail dealers located in such hospitals.