

**MEDICAL MARIJUANA
 GROSS RECEIPTS TAX
 EXEMPTION CERTIFICATE**

SECTION I SELLER INFORMATION

Name	Permit Number
Street Address	
City	State ZIP Code

SECTION II PURCHASER INFORMATION

Name	Permit Number
Street Address	
City	State ZIP Code

- Type of Exemption (mark one):
- Grower/Processor to Grower/Processor Transaction
 - Clinical Registrant to Clinical Registrant Transaction
 - Clinical Registrant to Grower/Processor Transaction

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

SECTION III CERTIFICATION

I acknowledge receipt of the above medical marijuana and certify that I read the instructions attached with this Exemption Certificate. The facts submitted are accurate and complete to the best of my knowledge, information and belief.

Signature	Official Title	Date
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Misuse of this Exemption Certificate is a violation of Pennsylvania law and the regulations promulgated thereunder.
 Additional information, forms and copies of medical marijuana regulations may be obtained
 online at www.revenue.pa.gov, or by emailing, ra-rvbtftmedmarijuan@pa.gov.

Instructions for REV-1878

Medical Marijuana Gross Receipts Tax Exemption Certificate

REV-1878 IN (SU) 04-21

GENERAL INFORMATION

GROWER/PROCESSOR SALES TO OTHER GROWER PROCESSORS

At no point should a sale or transfer of finished product (processed or manufactured) be made between grower/processors. Finished product is only allowed to go to dispensaries.

Grower/Processors can purchase seeds and plant materials from other PA licensed Grower/Processors.

ACCEPTANCE AND VALIDITY

For this certificate to be valid, the seller shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller's possession within 60 days from the date of sale; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled.

REPRODUCTION OF FORM

This form may be reproduced but shall contain the same information as appears on this form.

RETENTION

The seller must retain this certificate for at least three years from the date of the exempt sale to which the certificate applies.

 **IMPORTANT: DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

LINE INSTRUCTIONS

SECTION I

SELLER INFORMATION

Provide name, permit number and address.

SECTION II

PURCHASER INFORMATION

Provide name, permit number and address.

Mark one type of exemption from the following:

- Grower/Processor to Grower/Processor
- Clinical Registrant to Clinical Registrant
- Clinical Registrant to Grower/Processor

Fill out the table. Include the date, invoice number, brand, quantity and price. Be sure to include totals for quantity and price.

SECTION III

CERTIFICATION

Sign and date. Additional information, forms and copies may be obtained at www.revenue.pa.gov, or by emailing ra-rvbtftmedmarijuan@pa.gov.