



## Attributing Gross Receipts from Sales of Medical Marijuana Delivered to Certified Patients and Designated Caregivers

The New York State Department of Health (DOH) recently announced enhancements to New York's medical marijuana program. Organizations approved to dispense medical marijuana in New York to certified patients and designated caregivers (registered organizations) may now, with the permission of DOH, deliver medical marijuana to patients and caregivers. Previously, patients and caregivers were only allowed to obtain medical marijuana at a registered organization's dispensing facility.

When registered organizations complete their monthly medical marijuana excise tax return, they are required to attribute gross receipts from the sale of medical marijuana to:

- the county where the medical marijuana was manufactured, and
- the county where the medical marijuana was dispensed.

When medical marijuana is delivered to a certified patient or designated caregiver, registered organizations must attribute the receipts from such sales to the county where the dispensing facility is located, regardless of where the product is delivered.

For more information about medical marijuana excise tax requirements, see [TSB-M-16\(1\)M](#), *Tax Requirements for New York Medical Marijuana Registered Organizations*.

**Note:** An N-Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The department does not revise previously issued N-Notices.