



# Washington State Liquor and Cannabis Board

Cannabis Central Reporting System (CCRS) Medical Tax  
Exemption Reporting Process: Seed to Sale

## Producers and Processors

1. Produce cannabis using Department of Health (DOH) standards for medically compliant product.
2. Receive Certificate Of Analysis (COA) testing that include results for heavy metals, in addition to all other required tests.
3. Identify the product as “medical cannabis” in CCRS on inventory.csv.

SubmittedBy																			
SubmittedDate																			
NumberRecords																			
LicenseNu	Strain	Area	Product	InitialQuar	QuantityO	TotalCost	IsMedical	ExternalId	CreatedBy	CreatedDa	UpdatedBy	UpdatedD	Operation						

Example of inventory.csv

4. Place the medically compliant logo on the packaging, to help decide which is appropriate see [WAC 246-70-040](#).



5. [Manifest](#) and report as a sale to a retail location.

## Retailers

6. Retailer enters cannabis product into their inventory and identifies it as medical cannabis DOH compliant in CCRS.
  - a. Retail location must have medical endorsement.
  - b. Retail location must provide COA with testing results upon request.

## How to Report Sale to CCRS

7. Medical Card holder (in DOH authorization database) buys DOH-compliant medical cannabis product
  - a. Retail store with medical endorsement only
8. Retailer submits the following information to CCRS:

- a. Sale type: RecreationalMedical
- b. Sales and Excise tax entered: \$0.00

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	SubmittedBy												
2	SubmittedDate												
3	NumberRecords												
4	LicenseNu	SoldToLic	Inventory	PlantExter	SaleType	SaleDate	Quantity	UnitPrice	Discount	RetailSalesTax	CannabisExciseTax	SaleExter	SaleDetail
5					RecreationalMedical					\$0.00	\$0.00		Cre

Example of sales.csv

The following are reasons an excise tax exemption cannot be provided:

- The retailer does **not** have a medical endorsement
- The medical card holder is **not** registered in the DOH database
- The product is **not** a DOH-compliant product