

Marijuana and Controlled Substance Tax Stamp Order

Read the information on back before filling out this form.

Print or Type	Your Name (optional) _____		
	Address (optional) _____		
	City _____	State _____	ZIP Code _____

Determining Tax		A	B	C	
		Marijuana <i>(grams)</i>	Controlled Substance <i>(grams)</i>	Controlled Substance <i>(dosage)</i>	
	1	Weight or dosage units per package <i>(see instructions)</i>	1 _____	_____	_____
	2	Number of packages	2 _____	_____	_____
	3	Multiply line 1 by line 2	3 _____	_____	_____
	4	Tax rate	4 \$3.50 _____	\$200 _____	\$400 (per 10 units) _____
5	Multiply the amount from line 3 by the tax rate on line 4.	5 _____	_____	_____	
6	Add line 5, columns A, B and C. This is your TOTAL AMOUNT DUE	6 _____			

Make the certified check or money order payable to: **Minnesota Revenue**

Sign Here	<i>Minnesota Statutes, Chapter 297D does not give you immunity from prosecution. However, no information in a report or a return required by the commissioner of revenue under M.S. 297D can be used in a criminal court proceeding, unless the information is obtained independently, except in connection with a court proceeding involving taxes you owe under the statute.</i>	
	Signature (optional) _____	Date _____

Pay by cash, certified check or money order. We will not accept a personal check. Send cash at your own risk. All stamps will be mailed first class at the risk of the purchaser. There will be no refunds for unused stamps.

Attach your payment and mail to:
Minnesota Department of Revenue, Special Taxes Division, Mail Station 3331, St. Paul, MN 55146-3331

For Department Use Only			
	Stamp Numbers		Number of Stamps
_____	—	_____	_____
_____	—	_____	_____
_____	—	_____	_____

Form MDT-1 Instructions

General Information

All tax obligors (defined below) must comply with the provisions of Minnesota Statutes, Chapter 297D.

If you are a tax obligor, you may file in person or by mail and you must file immediately after receiving the substance. You do not have to provide your name or address when purchasing the stamps. However, if you apply by mail, we need this information to return the stamps to you.

You may not bring any controlled substances into Minnesota unless a controlled substance tax stamp is attached to containers used to transport the substance. If you bring in more than one package, or if a shipment is subdivided into smaller-sized lots, you must affix a stamp to each package.

Stamps will be sold in denominations determined by package size.

You may pay by cash, or certified check or money order payable to Minnesota Revenue. We will not accept a personal check. If you send cash, it is at your own risk.

All information is confidential. No information contained in a report or a return required by the commissioner of revenue under M.S. 297D can be used in a criminal court proceeding, unless the information is independently obtained, except in connection with a court proceeding involving taxes you owe under the statute.

The commissioner of revenue or designated agent may examine your books, records, papers and memorandum to make sure you paid the right amount of tax.

Definitions

Tax Obligor is a person who, in violation of Minnesota law, manufactures, produces, ships, transports or imports into Minnesota or in any manner acquires or possesses more than 42 1/2 grams of marijuana or 7 or more grams of any controlled substance or 10 more dosage units of any controlled substance which is not sold by weight.

Medical Cannabis is cannabis provided to a registered patient taken as a liquid, pill, or by vaporizing. (M.S. 152.22, subd. 6) Marijuana and controlled substance taxes do not apply to medical cannabis.

Buying Marijuana and Controlled Substance Tax Stamps is not required for medical cannabis.

Controlled Substance is any drug or substance, whether real or counterfeit, that is held, possessed, transported, transferred, sold or offered to be sold in violation of Minnesota laws. (M.S. 152.01, subd. 4). Controlled substance does not include marijuana.

Marijuana is any marijuana, real or counterfeit, is held, possessed, transported, transferred, sold or offered to be sold in violation of Minnesota laws. (M.S. 152.01, subd. 9).

Information and Assistance

You may also purchase stamps anonymously at our St. Paul office. We are located at 600 North Robert Street in St. Paul. Stop at the front desk in the lobby. You will not be asked to sign in.

If you have questions, call:
651-556-3060

Or write to:
Special Taxes Division
Mail Station 3331
St. Paul, MN 55146-3331

Line Instructions

Line 1

Package sizes (other than dosage units) must be in grams. If marijuana or any controlled substance are in weights other than grams, use the conversion table on this page to convert the weight of the package to grams.

For controlled substances not sold by weight, fill in the number of dosage units per package in Column C.

Line 6

Add the amounts in Columns A, B and C of line 5 and fill in the total on line 6. Round the amount to the nearest whole dollar. This is the amount due for controlled substance tax stamps.

Make the certified check or money order payable to: Minnesota Revenue.

We will not accept a personal check.

Conversion table

1 ounce =	28.35 grams
1 kilogram =	1,000 grams
1 gram =	0.03527 ounces
1 pound =	16 ounces
1 kilogram =	2.2046 pounds
1 pound =	0.4536 kilograms

Examples:

If the size of the package is 3 ounces, you would enter 85.05 in Column A:

3 (ounces) x 28.35 = 85.05 grams

If the size of the package is 1 pound, 4 ounces, you would enter 567 in Column A:

(16 + 4) ounces x 28.35 =

20 (ounces) x 28.35 = 567 grams

If the size of the package is 2 kilograms, you would enter 2,000 in Column A:

2 (kilogram) x 1,000 = 2,000 grams