

# Illegal Cannabis and Controlled Substance Tax Stamp Order

Read the instructions before filling out this form.

<b>Print or Type</b>	Your name (optional) _____		
	Address (optional) _____		
	City _____	State _____	Zip _____

<b>Determining Tax</b>	<b>A</b> Illegal Cannabis <i>(grams)</i>	<b>B</b> Controlled Substance <i>(grams)</i>	<b>C</b> Controlled Substance <i>(dosage)</i>
<b>1</b>	Weight or dosage units per package <i>(see instructions)</i> . . . . . <b>1</b> _____	_____	_____
<b>2</b>	Number of packages . . . . . <b>2</b> _____	_____	_____
<b>3</b>	Multiply line 1 by line 2 . . . . . <b>3</b> _____	_____	_____
<b>4</b>	Tax rate . . . . . <b>4</b> <span style="margin-left: 20px;">\$3.50</span> _____	<span style="margin-left: 20px;">\$200</span> _____	<span style="margin-left: 20px;">\$400 (per 10 units)</span> _____
<b>5</b>	Multiply the amount from line 3 by the tax rate on line 4. . . . . <b>5</b> _____	_____	_____
<b>6</b>	Add line 5, columns A, B and C. This is your <b>TOTAL AMOUNT DUE</b> . . . . . <b>6</b> _____	_____	_____

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

<b>Sign Here</b>	<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. Chapter 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. Personal checks won't be accepted. 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, Mail Station 3331, 600 N. Robert St., St. Paul, MN 55146-3331

<b>For Department Use Only</b>			
	Stamp Numbers		Number of Stamps
_____	—	_____	_____
_____	—	_____	_____
_____	—	_____	_____

# Form MDT-1 Instructions

## General Information

Anyone in Minnesota who manufactures, produces, ships, transports, or imports, or in any manner acquires or possesses 42½ grams of illegal cannabis, seven or more grams of any controlled substance, or 10 or more dosage units of any controlled substance not sold by weight must immediately file Form MDT-1, *Illegal Cannabis and Controlled Substance Tax Stamp Order*, pay the applicable tax, and attach a tax stamp to the illegal cannabis or controlled substance. (See Minnesota Statutes, Chapter 297D.)

## How to Pay Tax and Receive Tax Stamp

You may file Form MDT-1 and pay the tax by mail or in person. Complete this form and make your payment by cash, certified check, or money order payable to Minnesota Department of Revenue. We do not accept personal checks. If you mail cash, it is at your own risk.

Stamps are sold in denominations determined by grams or dosage units.

### By Mail

Mail the form and payment to:

Minnesota Department of Revenue  
Mail Station 3331  
600 N. Robert St.  
St. Paul, MN 55146-333

After receiving your form and proper payment, we will mail the stamps to you. If you want to remain anonymous, do not complete the name portion of the form. However, you will need to provide an address where you would like the stamps mailed.

### In Person

Bring the form and payment to our department's reception desk. If you want to remain anonymous, do not complete the name and address portion of the form. Call 651-556-3035 ahead of time to make sure someone will be available to issue the stamps.

## Use of Information

Minnesota Statutes outlines how we use information. Information contained in an illegal cannabis tax or controlled substance tax report or a return required by the commissioner of revenue cannot be used in a criminal proceeding unless it is independently obtained or there is a connection with a proceeding involving taxes you owe. Nothing in this chapter provides you immunity from criminal prosecution.

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

## Definitions

**Medical Cannabis** is cannabis provided to a registered patient taken as a liquid, pill, or by vaporizing. Buying Illegal Cannabis and Controlled Substance Tax Stamps is not required for medical cannabis.

**Controlled Substance** is any drug or substance, real or counterfeit, held, possessed, transported, transferred, sold, or offered to be sold in violation of Minnesota laws. Controlled substances do not include illegal cannabis.

**Illegal cannabis** is any taxable cannabis product as defined in M.S. 295.81, subdivision 1, paragraph (r), real or counterfeit, held, possessed, transported, transferred, sold, or offered to be sold in violation of M.S., Chapter 342 or Minnesota criminal laws.

## Line Instructions

### Line 1

Weights other than dosage units must be in grams. If illegal cannabis or any controlled substances are in weights other than grams, use the conversion table below to convert the weight to grams.

For controlled substances not sold by weight, fill in the number of dosage units per package in Column C. Illegal cannabis and controlled substance taxes do not apply to medical cannabis.

Conversion table	Examples:	
1 ounce = 28.35 grams	If the size of the package is 3 ounces, you would enter 85.05 in Column A:	<b>3 (ounces) x 28.35 = 85.05 grams</b>
1 kilogram = 1,000 grams		
1 gram = 0.03527 ounces	If the size of the package is 1 pound, 4 ounces, you would enter 567 in Column A:	<b>(16 + 4) ounces x 28.35 = 567 grams</b>
1 pound = 16 ounces		<b>20 (ounces) x 28.35 = 567 grams</b>
1 kilogram = 2.2046 pounds	If the size of the package is 2 kilograms, you would enter 2,000 in Column A:	<b>2 (kilogram) x 1,000 = 2,000 grams</b>
1 pound = 0.4536 kilograms		

### 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 illegal cannabis and controlled substance tax stamps.

## Information and Assistance

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [cigarette.tobacco@state.mn.us](mailto:cigarette.tobacco@state.mn.us)

Phone: 651-556-3035