Pursuant to Chapter 64K of the Massachusetts General Laws, a tax shall be imposed on a dealer of marijuana and controlled substances. A dealer is a person who, in violation of Massachusetts law, manufactures, produces, ships, transports, or imports into the Commonwealth or in any manner acquires or possesses more than forty grams of marijuana, or seven or more grams of a controlled substance which is not sold by weight.

The tax rates are:

**Marijuana:**
$3.50 per gram, or each portion of a gram

**Controlled Substance:**
$200.00 per gram, or each portion of a gram

**Controlled Substance:**
$2,000.00 per 50 dosage unit, or each portion of a 50 dosage unit

**Conversion Table:**
1 gram = .03527 ounce
1 kilogram = 1000 grams

<table>
<thead>
<tr>
<th></th>
<th>Number of grams, or portion thereof</th>
<th>x $3.50 per gram</th>
<th>Amount Due</th>
<th>For Departmental Use Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marijuana</td>
<td></td>
<td></td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>Controlled Substance</td>
<td></td>
<td></td>
<td>$_________</td>
<td></td>
</tr>
<tr>
<td>Controlled Substance</td>
<td></td>
<td></td>
<td>$_________</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL AMOUNT DUE**
$_________

Pay by cash, certified check or money order only. Personal checks will not be accepted. Send cash at your own risk. Make certified checks or money orders payable to Commonwealth of Massachusetts.

Please mail orders to:
**Massachusetts Department of Revenue**
Excises Bureau
P.O. Box 7012
Boston, MA 02204