



Form CST-1 Marijuana and Controlled Substances Stamp Order Form

**Massachusetts
Department of
Revenue**

For mailing purposes only. You are not required to identify yourself on this form. Completion of this section is optional.

Name	Date
Street Address	City
	State
	Zip Code

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

Marijuana	Number of grams, or portion thereof _____	x \$3.50 per gram	Amount Due \$ _____	
Controlled Substance	Number of grams, or portion thereof _____	x \$200.00 per gram	Amount Due \$ _____	
Controlled Substance	50 dosage unit, or portion thereof _____	x \$2,000.00 per 50 dosage unit	Amount Due \$ _____	
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**