

BD-1 Unauthorized Substances Tax Return (Controlled Substances)

Name _____ Phone _____

Mailing Address _____

City _____ State _____ Zip Code _____

(Note: G.S. 105-113.108(a) of the Unauthorized Substances Act provides that an applicant is not required to give name, address, or other identifying information to obtain unauthorized substance taxpaid stamps.)

Unauthorized Substances tax return for the following taxpaid stamps:

	(A) Package Size	(B) Tax Rate	(C) Tax Per Package (A) x (B)	(D) No. of Packages To Be Stamped	(E) Tax Due (C) x (D)
Marijuana (By weight)	1.	\$3.50 per gram or fraction thereof (germinating seeds and plants)	\$		\$
	2.				
	3.				
	4.				
	5.	40¢ per gram or fraction thereof (separated stalks and stems)	\$		\$
	6.				
	7.				
	8.				
Low Street Value (By weight)	9.	\$50 per gram or fraction thereof	\$		\$
	10.				
	11.				
	12.				
High Street Value (By weight)	13.	\$200.00 per gram or fraction thereof	\$		\$
	14.				
	15.				
	16.				
Low Street Value (By dosage)	17.	\$50 for each 10 dosage units or fraction thereof	\$		\$
	18.				
	19.				
	20.				
High Street Value (By dosage)	21.	\$200.00 for each 10 dosage units or fraction thereof	\$		\$
	22.				
	23.				
	24.				
Total tax due per application (Lines 1 thru 24) - Pay this amount.....					\$

Conversion Table	(For Department Use Only) Stamp Serial Numbers
1 gram = .03527 ounce 1 ounce = 28.35 grams 1 pound = 453.6 grams 1 kilograms = 1,000 grams	Marijuana (W) _____ Cocaine (W) _____ Controlled Substance (W) _____ Controlled Substance (D) _____ Low Street Value (D) _____ Release No.: _____

MAIL TO: North Carolina Department of Revenue
Unauthorized Substances Tax Section
P.O. Box 871
Raleigh, NC 27602

For Questions Call: (919) 707-7596