

STATE OF IDAHO
State Tax Commission
800 Park Blvd. Plaza IV
P.O. Box 36
Boise, Idaho 83722

MCS-2 **Computation Sheet for Controlled Substance Tax Stamp Order**

	Size of Package	Number of Packages	Tax Rate	Total
Harvested marijuana (gram)			\$3.50 / gram	\$
(Minimum stamp purchase is for 42.5 grams.)			\$3.50 / gram	\$
			\$3.50 / gram	\$
Enter total on line 1 of Form MCS-1			TOTAL	\$
		Number of Plants	Tax Rate	Total
Growing marijuana plants			\$775 / each	\$
Enter total on line 2 of Form MCS-1			TOTAL	\$
	Size of Package	Number of Packages	Tax Rate	Total
Other controlled substance (grams)			\$200 / gram	\$
(Minimum stamp purchase is for 7 grams.)			\$200 / gram	\$
			\$200 / gram	\$
Enter total on line 3 of Form MCS-1			TOTAL	\$
	Size of Package	Number of Packages	Tax Rate	Total
Controlled substance (dosage)			\$2,000 / ⁵⁰ dosage units	\$
(Minimum stamp purchase is for 50 dosage units.)			\$2,000 / ⁵⁰ dosage units	\$
			\$2,000 / ⁵⁰ dosage units	\$
Enter total on line 4 of Form MCS-1			TOTAL	\$

Special Note:

Tax stamps will be sold in denominations determined by package size or by number of growing marijuana plants. However, the total tax stamp order must equal or exceed the minimum quantities as stated in the definition of controlled substance, as defined by Chapter 42, Title 63 of Idaho Code. All orders will be rounded to the nearest dollar (\$1). **YOU MUST FIGURE THE AMOUNT FOR EACH SIZE PACKAGE.**

Conversion Table	
1 Gram = .03527 Ounce	1 Pound = .4536 Kilogram = 453.6 Grams
1 Ounce = 28.35 Grams	1 Kilogram = 2.2046 Pounds = 1000 Grams