



Form MCS-1 Controlled Substance Tax Stamp Order

Idaho State Tax Commission
11321 W. Chinden Blvd.,
PO Box 36
Boise, ID 83722-0410

Name (optional)*

Address (optional)*

City (optional)*

State (optional)*

ZIP code (optional)*

	Total from Form MCS-2		<i>(To be completed by Tax Commission)</i>	
			Stamp numbers	Number of stamps
1. Harvested marijuana (gram)	1	\$	1	
2. Growing marijuana plant (each)	2	\$	2	
3. Other controlled substance (gram)	3	\$	3	
4. Controlled substance (dosage)	4	\$	4	
5. Total amount paid	5	\$	5	

***This information is optional. Idaho Code section 63-4206 states that no person purchasing drug tax stamps is required to give name, address, social security number, or other identifying information on this form.**

Information and Instructions

- Chapter 42, Title 63 of Idaho Code doesn't give you immunity from criminal prosecution. However, nothing disclosed in purchasing or apply to purchase illegal drug tax stamps can be used against you in a criminal proceeding.
- Payments must be made by cash, certified check, cashier's check or money order. Cash sent through the mail is at the risk of the purchaser. **Personal checks will not be accepted.** Make certified check, cashier's check or money order payable to **Idaho State Tax Commission** and mail with tax stamp order to:
 Controlled Substance Tax Stamp Order
 Idaho State Tax Commission
 PO Box 36
 Boise, ID 83722-0410
- All tax stamps will be mailed first class at the risk of the purchaser. There will be no refunds for unused tax stamps.
- Minimum purchases apply: Harvested marijuana is \$150 (42.5 grams)
 Growing marijuana plant is \$775 (each)
 Other controlled substance (grams) is \$1,400 (7 grams)
 Controlled substance (dosage) is \$2,000 (50 dosage unit)
- All purchases will be rounded to the nearest \$1.
- Other than for growing marijuana plants, tax stamps will be sold in denominations determined by package size. 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.
- Special Instructions**
 - Prior to harvesting a growing marijuana plant, the lower portion of the tax stamp may be removed from the plant and returned to the Idaho State Tax Commission for a credit of \$775.00 toward the purchase of tax stamps for harvested marijuana.
 - All other tax stamps must be affixed to the outside of the package containing the substance so that when the package is opened, the stamp is destroyed. Tax stamps can't be used more than once.
- If you need assistance in ordering tax stamps or computing the denominations, call in the Boise area (208) 334-7660.