

# 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