



## **Instructions: Registration and Purchase Requisition for Unauthorized Substances Tax Stamps**

All merchants of unauthorized substances are required to pay an unauthorized substance tax to the Department of Revenue within 48 hours of taking actual or constructive possession of any unauthorized substance. The tax amount varies according to the type and quantity of unauthorized substance. Upon receipt of the tax payment, the Department will issue the merchant stamps in an amount equal to the amount of the tax paid that must be attached to the unauthorized substances.

For purposes of this tax, a merchant is someone who is engaged in "selling, bartering, trading, or distributing to another for consideration any unauthorized substances regardless of the quantity" or is someone who possesses a quantity of unauthorized substances that would create a tax liability of at least \$10,000. Tenn. Code Ann. § 67-4-2802. Constructive possession occurs when the person has knowledge of the unauthorized substance and has the ability or intent to exercise control over the unauthorized substance.

The form along with the appropriate tax payment may be remitted in person or mailed to the address listed on the form. By law, the merchant is not required to give the merchant's name, address, social security number, or any other identifying information on the form. However, if the merchant requests the stamps to be sent by mail, a valid address must be included.