

TENNESSEE DEPARTMENT OF REVENUE Registration and Purchase Requisition for

Registration and Purchase Requisition for Unauthorized Substances Tax Stamps

Taxpayer's Signature (optional)

U	SB	Request Date		FEIN/SSN (option	nal)	Descrit agreement on Line 10 to	
581						Remit amount on Line 10 to:	
	Driver's License Number and State (optional)					Tennessee Department of Revenue Andrew Jackson State Office Building	
Leg	al Name	<u> </u>				500 Deaderick Street	
N 4 - :	l: A -l -l					Nashville, Tennessee 37242	
Mai	ling Addre	SS					
City	,			State	ZIP Code		
				1			
1.	have be	en separa	ted from and are	ested marijuana sto not mixed with an stamps	y other parts of th		
2.	stalks th	nat are incl	uded under Line	uana, other than s 1 (multiply the nui	mber of	nd (2)	
3.				oliation, whether g of stamps		ed (3)	
4.				ne (multiply the nu		(4)	
5.	substar	ice analogi	ue, or low-street-	ther controlled subvalue drug sold by y \$200)	weight (multiply t		
6.	low-stre	et-value d	rug that is not so	or fraction thereo ld by weight (multi	ply the number of	f (6)	
7.	substar	ice that is r	10 dosage units, not sold by weigh by \$200)	(7)			
8.				alcoholic beverag by \$31		nk (8)	
9.				alcoholic beverag ps b		(9)	
10.	Total ar	nount due	(add Lines 1-9)			(10)	
			Under penalties of pit is true, correct, an		have examined this re	port, and to the best of my knowledge and belief,	

FOR OFFICE USE ONLY

Title

Date

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.