IOWA
Department of Revenue

Iowa Drug Tax Stamp Order Form

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The minimum purchase price for a single stamp transaction is $215.00 (Iowa Code § 453B.8 and Iowa Admin. Code r. 701—240.1). A full-price stamp is required even if the stamp will be affixed to a package containing less than the lowest statutory measurement of the product being stamped. Iowa Code chapter 453B and Iowa Administrative Code 701—chapter 240 provide more information.

You are not required to give your name, address, or any other identifying information; however, if you are ordering by mail, you must provide a valid mailing address for shipping. Stamps ordered by mail will be mailed first class to the purchaser. Once mailed, any risk of loss or damage to the stamps order is on the purchaser.

Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

1. Marijuana plants(unprocessed)

A. Number of plants.....$ _____
B. Tax rate per plant: $750.00
C. Tax. Multiply A x B .....$ _____

Office Use Only:
Stamp sequence: _____
Number of stamps: _____

2. Processed marijuana

A. Weight of each package (grams)..... _____
B. Number of packages..... _____
C. Tax rate per gram/portion of a gram: $5.00
D. Tax. Multiply A x B x C.....$ _____

Office Use Only:
Stamp sequence: _____
Number of stamps: _____

3. Controlled substance (other than marijuana) by weight

A. Weight of each package (grams)..... _____
B. Number of packages..... _____
C. Tax rate per gram: $250.00
D. Tax. Multiply A x B x C.....$ _____

Office Use Only:
Stamp sequence: _____
Number of stamps: _____

4. Controlled substance by dosage

A. Quantity per package..... _____
B. Number of stamps required per package.
Divide A by 10 and round up to the nearest whole number.
(Example: 12/ 10 = 1.2, round up to 2) ... _____
C. Number of packages..... _____
D. Tax rate: $400.00
E. Tax. Multiply B x C x D.....$ _____

Office Use Only:
Stamp sequence: _____
Number of stamps: _____

Total amount due. Add lines 1C, 2D, 3D, and 4E.
If less than $215, enter $215. .....$ _____

Office Use Only:
Date of Sale: _____

Payment will be accepted in the form of cash, cashier's check, or money order. Personal checks are not accepted.

Mail to:
Iowa Department of Revenue Taxpayer Services
PO Box 10457
Des Moines IA 50306-0457

In person during regular business hours, visit:
Iowa Department of Revenue
1st Floor Hoover Building
1305 E Walnut St
Des Moines IA 50319