

Excise Tax on Sale of Opioids

Morphine Milligram Equivalent (MME) Calculation Guidance

The MME Conversion Table* is available at [NDC MME TABLE](#) and includes the 9-digit National Drug Code (NDC), Strength per Unit and MME Conversion Factor for the opioid. If an NDC is not found on the MME Conversion Table, please send an email to mme@health.ny.gov Include “Drug Not Found” in the subject line of the email.

- **Unit:** a single finished dosage form of an opioid, such as a pill, tablet, capsule, suppository, transdermal patch, buccal film, milliliter of liquid, milligram of topical preparation, or any other form.
- **Strength per Unit:** amount of opioid in a unit measured by weight, volume, concentration or other metric.
- **MME Conversion Factor:** reference standard of a particular opioid, as it relates in potency to morphine as determined by the commissioner of health.
- **MME:** a unit multiplied by its strength per unit multiplied by the MME conversion factor
- **Saleable container:** the container of product introduced into commerce by the manufacturer and intended for sale to a dispenser.

Complete this table to compute MMEs in a saleable container.

| | | | | |
|----------|---|-----------|-----------|---|
| 1 | Total Strength in container | | | |
| | a. Strength per unit | 1a | | |
| | b. Unit(s) per saleable container | 1b | | |
| | c. Total Strength in container (multiply lines 1a and 1b) | | 1c | 0 |
| 2 | MME conversion factor* | 2 | | |
| 3 | Total MME in a saleable container (multiply lines 1c and 2) | | 3 | 0 |

Complete this table to compute total MMEs sold.

| | | | | |
|----------|---|----------|----------|---|
| 4 | Total MME in a saleable container (line 3 from above) | | | |
| 5 | Number of saleable containers sold | 5 | | |
| 6 | Total MME sold (multiply lines 4 and 5) | | 6 | 0 |