



# NEVADA DEPARTMENT OF TAXATION

3850 Arrowhead Dr., 2nd Floor

Carson City, NV 89706

Phone (775) 684-2000 Fax (775) 684-2020

Website: <http://tax.nv.gov>

## APPLICATION FOR TOBACCO RETAIL LICENSE

Please be aware, application review and approval may take up to 60 days

The Tobacco Retail Dealer's License Fee is \$50.00 annually (NRS 370.587) or prorated by month, as follows:

January – \$50.00, February – \$46.00, March – \$42.00, April – \$38.00, May – \$34.00, June – \$30.00,

July – \$26.00, August – \$22.00, September – \$18.00, October through December – \$12.50

### YOU MAY NOT POSSESS, PURCHASE OR SELL ANY TOBACCO PRODUCTS UNTIL LICENSED BY THE DEPARTMENT

Date You Intend to Start Selling Tobacco Products:		Federal Identification #:	
Entity Type (Sole Proprietor, Partnership, LLC, Corporation, Other):		State of Incorporation:	
Entity Name:			
Doing Business As (DBA)/Fictitious Firm Name:			
Does Applicant Hold a NV State Business License? Yes No		County and/or City? Yes No Where?	
Entity Address:			
Mailing Address:			
Location Address:			
Business Phone Number:		Business Fax Number:	
<b>OWNERS/OFFICERS/PARTNERS:</b>			
Complete the information below for all owners, partners, corporate officers, managers, members, etc.			
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Contact Telephone Number:		Ext:	Contact Fax Number:
Contact Email Address:			
Has Any Person(s) Directly or Indirectly Owning 10% or More of this Business Been		Criminal Charges:	Yes No
Convicted of a Crime or Received Civil Penalties Related to Tobacco Enforcement?		Civil Penalties:	Yes No
If Yes, Provide Details, Including Final Outcome of All Tobacco-Related Charges and/or Penalties. If needed, add attachment.			

**Give a Brief Description of Your Business in Nevada (including what you will be buying and selling):**

List Names, Addresses, Phone Numbers & Email Addresses of Intended Vendors. If needed, attach a list:

<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell cigarettes to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell other tobacco products (OTP) to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell vapor and alternative nicotine products to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to operate cigarette and/or tobacco related vending machines?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize a warehouse or distribution center to receive and distribute shipments of cigarettes and/or OTP?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you must follow, stay current on, and comply with all Nevada laws and regulations as stated in Chapter 370 of the Nevada Revised Statutes (NRS) and Nevada Administrative Code.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that violating any provisions of NRS Chapter 370 may result in the issuance of civil penalties ranging from \$1,000 - \$5,000 for each violation and/or the suspension or revocation of your license.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to possess, purchase and sell cigarettes, OTP, and/or operate a cigarette rolling machine without proper tobacco licensing from the Department of Taxation (Department).
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all tobacco licensing must be signed by an authorized person of the company and posted at the business location in a conspicuous place where it can be seen by the public.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand, if issued this license, it will expire yearly and a renewal form along with payment of license fees must be received by the Department on or before 12/31 of each year in order to receive a new one.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you must complete an application for each business location you want to sell cigarettes or OTP from, including if a business already had a license but has moved.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand if you move locations, change corporate or fictitious firm names or close your business; it is your responsibility to notify the Department.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand the definition of OTP has been amended to encompass vapor products and alternative nicotine products. Vapor products includes, without limitation, e-liquids with or without nicotine, cartridges, and components used exclusively or primarily for vapor products, whether or not sold separately.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to sell cigarettes, OTP, products made or derived from tobacco, and/or vapor products including components, cartridges and e-liquids to someone under the age of twenty-one (21).
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to place cigarette or tobacco related vending machines in a public area unless people under the age of twenty-one (21) are prohibited from loitering in that area.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that if you are selling or distributing cigarettes or OTP in a non-face to face transaction, you must comply with all state laws regarding packaging and labeling requirements and perform an age verification of the purchaser.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you cannot purchase cigarettes and/or OTP from another licensed retail dealer.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that cigarettes must be sold in packs or cartons and that selling single cigarettes is illegal.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand any OTP bought from an unlicensed company on which tax has not been paid to the Department is contraband and subject to seizure.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you can only sell cigarettes and roll-your-own (RYO) cigarette tobacco brands listed on the Nevada Tobacco Directory and it is your responsibility to know what brands are legal to sell <b>at all times</b> .

<input type="checkbox"/> YES	<input type="checkbox"/> NO	You know where to find the lists of Licensed Cigarette Wholesale, OTP Wholesale Accounts, the Tobacco Directory and other cigarette and OTP forms and reports on our website? The Department's web address is <a href="http://www.tax.nv.gov">www.tax.nv.gov</a> .
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is your responsibility to ensure the cigarette packages you offer for sale are properly stamped within 5 days of receipt or they will be confiscated as contraband? Properly stamped means clear and with all identifying marks and number legible.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand your business location is subject to compliance inspections at any time during normal business hours and with a warrant any other time pursuant to NRS 370.413.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all invoices, reports and records must be kept at the licensed location for a minimum of five (5) years; and you must provide all tobacco transaction invoices, related journals, shipping logs and any reports and records used to prepare monthly reports during a compliance inspection and/or audit.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that in the event the records are incomplete or questionable, you may be required to provide additional records to include, but not limited to, all purchase invoices, sales invoices, bank statements, credit card statements, financial statements and IRS tax returns.

**If you operate or intend to operate a warehouse or distribution center that will receive and distribute cigarette and/or OTP to this applicant and the warehouse or distribution center is not currently licensed with the Department, a separate application must be completed and approved prior to the warehouse or distribution center receiving or distributing product to the applicant. No product is allowed on site until a license from the Department has been issued, received and posted at the location address. The application for a warehouse or distribution center is located on the Department of Taxation's website at [https://tax.nv.gov/Forms/Cigarette\\_and\\_Other\\_Tobacco\\_Products\\_Tax\\_Forms/](https://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/).**

**CERTIFICATION STATEMENT: EVERY OWNER, OFFICER, PARTNER & OTHER PERSON AUTHORIZED TO MAKE DECISIONS FOR THIS COMPANY MUST SIGN THE APPLICATION.**  
*By signing I certify that, to the best of my knowledge under penalty of perjury, the information contained herein is correct and acknowledge that pursuant to Nevada Revised Statutes (NRS) 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing to the Nevada Department of Taxation. In addition, if I am granted a tobacco license, I understand that I am expected to comply with all tobacco laws, including, but not limited to NRS 370 and 370A, Nevada Administration Code, and all Federal laws. Noncompliance will result in civil penalties, revocation or suspension of my license and criminal prosecution.*

Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:

**Additional Instructions:** To submit this form electronically, save this form to your computer. Once printed and signed by all applicable parties, email the completed application to [taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us) with "Application for Tobacco Retail License" in the email subject line. Your email cannot exceed 10 MB. Applications can also be submitted via postal mail to the address or fax number listed the on the first page of this form. If you have any questions about how to complete this application, please contact the Department's Tobacco Enforcement Unit at 775-684-2165 or [taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us). Also, please check the Department's website for FAQs, letters sent to licensees, needed forms or any other pertinent information regarding updates or changes made to Chapter 370.

**NOTE: Incomplete applications will be rejected and must be resubmitted.**