

FAQ's for Cigarette Tax Returns for Out-of-State Cigarette Wholesalers

- Cigarette returns are due by the 25th of the month following business. If no business was conducted a zero return must be submitted
- The return may be submitted electronically by emailing the completed return and/or excel spreadsheets to the following email address: taxation-adminmsa@tax.state.nv.us
- A minimum Cigarette inventory of \$10,000.00 must be maintained pursuant to Nevada Revised Statute (NRS) 370.090
- Out-of-State Cigarette Wholesalers are required to file CT-01, CT-02, CT-03 (if applicable), and CT-04 (if applicable)
- Out-of-State Cigarette Wholesalers should report the inventory only intended for Nevada
- CT-03 is only to be filed if the Cigarette Wholesaler applies Nevada or Nevada Tribal stamps to Non-Participating Manufacturers brands. If this does not apply do not attach the CT-03
- If an out-of-State Cigarette Wholesalers sells Nevada or Nevada Tribal stamped product to another Cigarette Wholesaler who is located outside of Nevada, this is reported using the CT-04. You can no longer attach forms not provided by the Department
- Do not report sales of unstamped cigarettes to states other than Nevada
- If any sales are made into Nevada the CT-04 must be completed

Helpful Links:

Nevada Directory and other Cigarette forms and reports:

[http://tax.nv.gov/Forms/Cigarette and Other Tobacco Products Tax Forms/](http://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/)

Tobacco Directory Nevada Revised Statutes for Cigarettes, Chapter 370:

<http://www.leg.state.nv.us/Nrs/NRS-370.html>

Nevada Attorney General Tobacco Unit:

http://ag.nv.gov/Hot_Topics/Issue/Tobacco/

Contact Information at Department of Taxation for questions with Cigarette Return

Brandy Delaney (775) 684-2165 or Shirley Rains (775) 684-2165