

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN**

Taxpayer ID: \_\_\_\_\_

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 1550 COLLEGE PARKWAY SUITE 115  
 CARSON CITY NV 89706

FOR DEPARTMENT USE ONLY	
Postmark Date:	_____
Amount: \$	_____
Check #:	_____
Received By:	_____
Posted By:	_____

If the name, address, ownership or business location has changed or if you are out of business, please contact the Carson City Department of Taxation office.

If taxes are paid after due date, the collection allowance will not be granted.

FOR MONTH ENDING:

DUE ON OR BEFORE:

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

**A RETURN MUST BE FILED EVERY MONTH, EVEN IF NO TAX LIABILITY EXISTS. CIVIL PENALTIES MAY BE ASSESSED FOR UNFILED RETURNS, LATE FILED RETURNS, UNPAID TAXES AND/OR UNDERPAID TAXES.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 10 – 13.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 14 – 16.

<b>1.</b>	TOTAL WHOLESALE PRICE OF <b>ALL PRODUCTS</b> RECEIVED IN NEVADA OR SOLD INTO NEVADA DURING THE REPORTING PERIOD (OTP FORM #1 MUST BE COMPLETED IN ITS ENTIRETY)	\$
<b>THIS SECTION IS FOR REPORTING EXCISE TAX DUE FOR ALL PRODUCT, EXCEPT PREMIUM CIGARS</b>		
<b>2.</b>	TOTAL WHOLESALE PRICE OF <b>ALL PRODUCTS, EXCLUDING PREMIUM CIGARS</b> , RECEIVED BY THE <b>FIRST</b> IN-STATE WHOLESALE DEALER <b>OR</b> SOLD BY AN OUT-OF-STATE WHOLESALE DEALER TO AN IN-STATE RETAIL DEALER OR ULTIMATE CONSUMER DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #1 MUST BE COMPLETED IN ITS ENTIRETY. SEE INSTRUCTIONS FOR REPORTING REQUIREMENTS)	\$
<b>3.</b>	REDUCTION FOR PRODUCTS SOLD, <b>EXCLUDING PREMIUM CIGARS</b> , OUT-OF-STATE OR IDENTIFIED FOR FUTURE OUT-OF-STATE SALES DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED FOR ALL OUT-OF-STATE SALES)	\$
<b>4.</b>	REDUCTION FOR PRODUCTS SOLD AND DELIVERED, <b>EXCLUDING PREMIUM CIGARS</b> , TO TRIBAL RETAIL DEALERS, TO THE U.S. MILITARY OR TO A MEDICAL CANNABIS ESTABLISHMENT DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$
<b>5.</b>	CREDIT FOR PRODUCTS SOLD, <b>EXCLUDING PREMIUM CIGARS</b> , OUT-OF-STATE, TO TRIBAL RETAIL DEALERS, TO THE U.S. MILITARY OR TO A MEDICAL CANNABIS ESTABLISHMENT FOR WHICH TAX <b>WAS PAID BY YOU</b> IN A PREVIOUS REPORTING PERIOD (OTP FORM #3 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$
<b>6.</b>	CREDIT FOR PRODUCTS <del>UNWIPED</del> , <b>EXCLUDING PREMIUM CIGARS</b> , <del>AND OF WHICH YOU THAT MAY NO LONGER BE SOLD FOR WHICH TAX WAS PAID BY YOU</del> IN A PREVIOUS REPORTING PERIOD (OTP FORM #4 MUST BE COMPLETED AND COPIES OF CREDIT MEMOS <del>MUST</del> BE ATTACHED)	\$
<b>7.</b>	TOTAL AMOUNT SUBJECT TO EXCISE TAX, <b>NOT INCLUDING TAX FROM PREMIUM CIGARS</b> (LINE 2 - LINE 3 - LINE 4 - LINE 5 - LINE 6)	\$
<b>8.</b>	TOTAL AMOUNT OF TAX DUE, <b>EXCLUDING TAX FROM PREMIUM CIGARS</b> (LINE 7 x 30% or .30)	\$
<b>THIS SECTION IS FOR REPORTING EXCISE TAX DUE FROM ALL PREMIUM CIGARS</b> (see instructions for definition of Premium Cigar)		
<b>9.</b>	TOTAL WHOLESALE PRICE OF <b>ALL PREMIUM CIGARS ONLY</b> RECEIVED IN NEVADA OR SOLD INTO NEVADA DURING THE REPORTING PERIOD (OTP FORM #6 MUST BE COMPLETED IN ITS ENTIRETY)	\$
<b>10.</b>	<b>TOTAL TAX DUE FROM ALL PREMIUM CIGARS</b> RECEIVED BY THE <b>FIRST</b> IN-STATE WHOLESALE DEALER <b>OR</b> SOLD BY AN OUT-OF-STATE WHOLESALE DEALER TO AN IN-STATE RETAIL DEALER OR ULTIMATE CONSUMER DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (SEE INSTRUCTIONS FOR REPORTING REQUIREMENTS – <b>MUST</b> MATCH TOTAL ON OTP FORM #6)	\$
<b>11.</b>	TAX REDUCTION FOR <b>PREMIUM CIGARS</b> SOLD OUT-OF-STATE OR IDENTIFIED FOR FUTURE OUT-OF-STATE SALES DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED FOR ALL OUT-OF-STATE SALES)	\$
<b>12.</b>	TAX REDUCTION FOR <b>PREMIUM CIGARS</b> SOLD AND DELIVERED TO TRIBAL RETAIL DEALERS OR TO THE U.S. MILITARY DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$

<b>13.</b>	TAX CREDIT FOR <b>PREMIUM CIGARS</b> SOLD OUT-OF-STATE, TO TRIBAL RETAIL DEALERS OR TO THE U.S. MILITARY FOR WHICH TAX <b>WAS</b> PAID BY <b>YOU</b> IN A PREVIOUS REPORTING PERIOD (OTP FORM #3 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$
<b>14.</b>	TAX CREDIT FOR <b>PREMIUM CIGARS</b> RETURNED TO A MANUFACTURER THAT MAY NO LONGER BE SOLD FOR WHICH TAX <b>WAS</b> PAID BY <b>YOU</b> IN A PREVIOUS REPORTING PERIOD (OTP FORM #4 MUST BE COMPLETED AND COPIES OF CREDIT MEMO(S) MUST BE ATTACHED)	\$
<b>15.</b>	TOTAL AMOUNT OF PREMIUM CIGAR TAX DUE (LINE 10 - LINE 11 - LINE 12 - LINE 13 - LINE 14)	\$
<b>THIS SECTION IS FOR CALCULATING THE TOTAL TAX DUE FOR ALL OTP PRODUCTS</b>		
<b>16.</b>	TOTAL EXCISE TAX DUE FOR ALL OTP, <b>INCLUDING</b> PREMIUM CIGARS (LINE 8 + LINE 15)	\$
<b>17.</b>	COLLECTION ALLOWANCE (LINE 16 x .25% or .0025)	\$
<b>18.</b>	TAX DUE (LINE 16 - LINE 17)	\$
<b>19.</b>	LESS CREDIT(S) APPROVED BY THE DEPARTMENT (COPY OF VALIDATED CREDIT MEMO MUST BE ATTACHED TO BE ALLOWED)	\$
<b>20.</b>	TAX DUE (LINE 18 - LINE 19)	\$
<b>21.</b>	PENALTY (LINE 20 x PENALTY AMOUNT. SEE INSTRUCTIONS FOR GRADUATED PENALTY TABLE. MAXIMUM PENALTY IS 10%)	\$
<b>22.</b>	INTEREST (LINE 20 x .75% or .0075 FOR EACH MONTH OR FRACTION OF A MONTH THEREOF)	\$
<b>23.</b>	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
<b>24.</b>	TOTAL TAX DUE (LINE 20 + LINE 21 + LINE 22 + LINE 23)	\$
<b>25.</b>	TOTAL AMOUNT REMITTED WITH RETURN (MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION)	\$



**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #2**

Taxpayer ID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 1550 COLLEGE PARKWAY SUITE 115  
 CARSON CITY NV 89706

FOR MONTH ENDING:
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**THIS FORM IS TO REPORT ALL PRODUCTS SOLD, DISTRIBUTED OR IDENTIFIED FOR FUTURE OUT-OF-STATE SALES, SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER, SOLD AND DELIVERED TO THE U.S. MILITARY AND/OR SOLD AND DELIVERED TO A MEDICAL CANNABIS ESTABLISHMENT LOCATED IN NEVADA DURING THIS REPORTING PERIOD FOR WHICH NO TAX WAS PAID. PRODUCT WAS RECEIVED AND SOLD OR IDENTIFIED FOR SALE OUT-OF-STATE IN THE SAME REPORTING PERIOD. IF REPORTING PREMIUM CIGARS ON THIS FORM, THE AMOUNT OF TAX DUE MUST BE ENTERED, NOT THE WHOLESALE PRICE.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 10 – 13.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 14 – 16.

**SALE CODES:**

<b>O</b>	<b>OTP SOLD AND DELIVERED OUT-OF-STATE</b>
<b>I</b>	<b>OTP IDENTIFIED AND SET ASIDE FOR FUTURE OUT-OF-STATE SALES</b>
<b>T</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>M</b>	<b>OTP SOLD AND DELIVERED TO THE U.S. MILITARY</b>
<b>C</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA MEDICAL CANNABIS ESTABLISHMENT</b>
<b>PCO</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED OUT-OF-STATE</b>
<b>PCI</b>	<b>PREMIUM CIGARS IDENTIFIED AND SET ASIDE FOR FUTURE OUT-OF-STATE SALES</b>
<b>PCT</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>PCM</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED TO THE U.S. MILITARY</b>

SALE CODE	INVOICE DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	MONTH/YEAR RECEIVED	WHOLESALE PRICE	TAX DUE FROM PREMIUM CIGARS
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
<b>TOTAL WHOLESALE PRICE, NOT INCLUDING PREMIUM CIGARS</b>					\$	
					<b>TOTAL TAX DUE FROM PREMIUM CIGARS</b>	\$

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #3**

Taxpayer ID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 1550 COLLEGE PARKWAY SUITE 115  
 CARSON CITY NV 89706

FOR MONTH ENDING:

**THIS FORM IS TO REPORT ALL PRODUCTS SOLD OR DISTRIBUTED OUT-OF-STATE, SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER, SOLD AND DELIVERED TO THE U.S. MILITARY AND/OR SOLD AND DELIVERED TO A MEDICAL CANNABIS ESTABLISHMENT LOCATED IN NEVADA DURING THIS REPORTING PERIOD FOR WHICH TAX WAS PREVIOUSLY PAID BY YOU. PRODUCT WAS RECEIVED IN ONE REPORTING PERIOD AND SOLD IN A DIFFERENT REPORTING PERIOD. IF REPORTING PREMIUM CIGARS ON THIS FORM, THE AMOUNT OF TAX DUE MUST BE ENTERED, NOT THE WHOLESALE PRICE.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 10 – 13.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 14 – 16.

**SALE CODES:**

<b>O</b>	<b>OTP SOLD AND DELIVERED OUT-OF-STATE</b>
<b>T</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>M</b>	<b>OTP SOLD AND DELIVERED TO THE U.S. MILITARY</b>
<b>C</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA MEDICAL CANNABIS ESTABLISHMENT</b>
<b>PCO</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED OUT-OF-STATE</b>
<b>PCT</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>PCM</b>	<b>PREMIUM CIGARS SOLD AND DELIVERED TO THE U.S. MILITARY</b>

SALE CODE	INVOICE DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	MONTH/YEAR TAX PAID	WHOLESALE PRICE	TAX DUE FROM PREMIUM CIGARS
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
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					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
					\$	\$
<b>TOTAL WHOLESALE PRICE, NOT INCLUDING PREMIUM CIGARS</b>					\$	
					<b>TOTAL TAX DUE FROM PREMIUM CIGARS</b>	\$





**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #6**

Taxpayer ID:

**PREMIUM CIGAR REPORTING**

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 1550 COLLEGE PARKWAY SUITE 115  
 CARSON CITY NV 89706

FOR MONTH ENDING:
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**THIS FORM IS TO REPORT THE TAX DUE FROM ALL PREMIUM CIGARS RECEIVED BY THE FIRST IN STATE WHOLESALER OR SOLD TO A RETAILER OR ULTIMATE CONSUMER FROM AN OUT OF STATE WHOLESALER.**

**THE TAX CALCULATION FOR PREMIUM CIGARS IN ACCORDANCE WITH NRS 370.450(1)(b) IS:**

**30 percent of the wholesale price of a premium cigar except, if 30 percent of the wholesale price for a premium cigar is: Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar. If the wholesale price is less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar but not more than 50 cents per premium cigar.**

IN-STATE WHOLESALERS, PLEASE SEE INSTRUCTIONS ON PAGES 10 – 13.  
 OUT-OF-STATE WHOLESALERS, PLEASE SEE INSTRUCTIONS ON PAGES 14 – 16.

PRODUCT CODES	
<b>PCS</b>	<b>PREMIUM CIGARS SOLD FROM AN OUT-OF-STATE WHOLESALER TO AN IN-STATE TOBACCO RETAILER OR ULTIMATE CONSUMER</b>
<b>PCR</b>	<b>PREMIUM CIGARS RECEIVED BY THE FIRST IN-STATE OTP WHOLESALER</b>
<b>PCM</b>	<b>PREMIUM CIGARS MANUFACTURED IN NEVADA</b>

PRODUCT CODE	RECEIVED DATE	INVOICE NUMBER	RECEIVED FROM OR SOLD TO	WHOLESALE PRICE FROM PREMIUM CIGARS ONLY	TAX DUE FROM PREMIUM CIGARS ONLY
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
				\$	\$
<b>TOTAL TAX DUE FROM PREMIUM CIGARS</b>					\$



**AFFIDAVIT OF OTHER TOBACCO PRODUCTS WHOLESALE DEALER**

An authorized officer of the Wholesale Dealer MUST sign this form attesting to the following:

Under penalty of perjury, I certify that the Wholesale Dealer submitting the attached forms, Other Tobacco Products (OTP) Tax Return with Form #1 through Form #6 (if applicable), as of the date of this certification, is in full compliance with all applicable sections of Chapter 370 of the Nevada Administrative Code, and Chapters 370 and 370A of the Nevada Revised Statutes (NRS).

This certification must be signed by a qualified officer authorized to bind the Wholesale Dealer.

My position with the Wholesale Dealer and my actual authority to certify on behalf of the Wholesale Dealer meets the foregoing requirements.

I understand that the Nevada Department of Taxation (Department) may require additional information and/or documentation relative to the matters reported herein.

I understand that the Wholesale Dealer is required to comply with state and federal laws concerning the possession, distribution, and sale of tobacco products.

I understand that if the Wholesale Dealer fails to comply with any of the provisions of Chapter 370, the Department may suspend or revoke the OTP Wholesale Dealer's License pursuant to NRS 370.595. In addition, the Department and/or the Nevada Attorney General's Office may impose civil penalties if the Wholesale Dealer fails to file a report, files a late report or files an inaccurate or incomplete report pursuant to NRS 370.523 and NRS 370.696.

I have examined this report, including attachments and supporting documents and, to the best of my knowledge and belief, this report, including attachments and supporting documents, is true, correct, and complete.

\_\_\_\_\_  
Wholesale Dealer Name (print)

\_\_\_\_\_  
Contact Name

\_\_\_\_\_  
Representative Name (print)

\_\_\_\_\_  
Contact Email Address

\_\_\_\_\_  
Representative Title

\_\_\_\_\_  
Contact Telephone Number

\_\_\_\_\_  
Representative Signature

\_\_\_\_\_  
Date

# **IN-STATE WHOLESALE DEALER INSTRUCTIONS**

## **OTP Tax Return Instructions:**

**Line 1:** Enter the total wholesale price of **all products, including premium cigars**, received during the reporting period, including untaxed product and tax paid product purchased from another in-state wholesale dealer who remitted the tax upon receipt. This amount should be the total amount of all purchase invoices for the product received, including premium cigars, during the reporting period. This includes all product received but identified for future out-of-state sales and all product given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample. Please see page 17 for the definition of "wholesale price".

Wholesale dealers who manufacture OTP are required to report and pay tax when the finished product is sold. "Sold" or "sell" is defined as the transfer, exchange, barter, gift, offer for sale, or distribution for consideration of other tobacco products. The wholesale price is based on the amount the product was sold to their customer for before any reductions or discounts are given. Upon sale, enter the total price of all products sold during the reporting period.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 11.

**Line 2:** Enter the total wholesale price of **all products, excluding premium cigars**, received during the reporting period for which no tax was paid by another in-state licensed wholesale dealer, regardless of whether the product will be sold in-state, out-of-state or has been identified for future out-of-state sales. Wholesale dealers who manufacture OTP should enter the total wholesale price of all products sold during the reporting period. Any product which was previously identified for future out-of-state sales and then is sold in Nevada must be re-reported on this line as a taxable sale and tax must be paid.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 11.

**Line 3:** Enter the total wholesale price of **all products, excluding premium cigars**, sold out-of-state or products set aside and clearly identified for future out-of-state sales.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold out-of-state during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request by the Department. Please see instructions for OTP Form #2 on page 11.

**Line 4:** Enter the total wholesale price of **all products, excluding premium cigars**, sold and delivered to a tribal retail dealer, to the U.S. military, and/or to a medical cannabis establishment located in Nevada during the reporting period for which no tax was paid by you or by another in-state licensed wholesale dealer.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #2 on page 11.

**Line 5:** Enter the total wholesale price of **all products, excluding premium cigars**, sold and delivered out-of-state, to a tribal retail dealer, to the U.S. military and/or to a medical cannabis establishment located in Nevada for which tax was previously paid by **you** in a different reporting period.

OTP Form #3 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #3 on page 12.

**Line 6:** Enter the total wholesale price of **all products, excluding premium cigars**, returned to the manufacturer that may no longer be sold for which tax was previously paid by **you**. The Department shall allow a credit of 30 percent (30% or .30) of the wholesale price, less a discount of 0.25 percent (.0025), for other tobacco products for which the tax has been paid and may no longer be sold.

OTP form #4 must be completed in its entirety. Copies of credit memos for products returned by your customer (if applicable), along with copies of credit memos indicating those products were returned to the manufacturer, are required. See instructions for OTP Form #4 on page 12.

**Line 7:** Enter the total amount subject to tax, **excluding premium cigars**. This will be line 2 minus line 3, minus line 4, minus line 5, minus line 6 = the total sales subject to tax.

**Line 8:** Enter the **non-premium cigar** tax amount: Multiply line 7 by tax rate (30% or .30) and enter the total.

**Premium Cigar is defined as: A cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece. The tax calculated is based on the wholesale price for each premium cigar not the wholesale price for packages of premium cigars.**

**Line 9:** Enter the total wholesale price of **all premium cigars** received during the reporting period, including untaxed product and tax paid product purchased from another in-state wholesale dealer who remitted the tax upon receipt. This amount should be the total amount of all purchase invoices for the product received during the reporting period. This includes all product received but identified for future out-of-state sales and all products given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample.

OTP Form #6 must be completed in its entirety. Please see instructions on page 13.

**Line 10:** Enter the total tax due of **all premium cigars** received during the reporting period for which no tax was paid by another in-state licensed wholesale dealer, regardless of the whether the product will be sold in-state, out-of-state or has been identified for future out-of-state sales. Wholesale dealers who manufacture OTP should enter the total wholesale price of all products sold during the reporting period. Any product which was previously identified for future out-of-state sales and then is sold in Nevada must be re-reported in this line as a taxable sale and tax must be paid.

OTP Form #6 must be completed in its entirety. Please see instructions for OTP Form #6 on page 13.

**Line 11:** Enter the total tax due of **all premium cigars** sold out-of-state or set aside and clearly identified for future out-of-state sales.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold out-of-state during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request by the Department. Please see instructions for OTP Form #2 on page 11.

**Line 12:** Enter the total tax due of **all premium cigars** sold and delivered to a tribal retail dealer located in Nevada, or to the U.S. military during the reporting period for which no tax was paid by you or by another in-state licensed wholesale dealer.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #2 on page 11.

**Line 13:** Enter the total tax due of **all premium cigars** sold and delivered out-of-state, to a tribal retail dealer located in Nevada and/or to the U.S. military located in Nevada for which tax was previously paid by **you** in a different reporting period.

OTP Form #3 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction credit in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #3 on page 12.

**Line 14:** Enter the total tax paid for **all premium cigars** returned to the manufacturer that may no longer be sold for which tax was previously paid by you. The Department shall allow a credit of The amount of the tax paid pursuant to NRS 370.450, not including any amount of the tax retained by the wholesale dealer of other tobacco products to cover the costs of collecting and administering the tax for other tobacco products on which the tax has been paid and may no longer be sold.

OTP form #4 must be completed in its entirety. Copies of credit memos for products returned by your customer (if applicable), along with copies of credit memos indicating those products were returned to the manufacturer, are required. Please see instructions for OTP Form #4 on page 12.

**Line 15:** Enter the total amount of **premium cigar tax due**: This will be line 10 minus line 11, minus line 12, minus line 13, minus line 14 = the total tax due.

**Line 16:** Total excise tax due from all **OTP and Premium Cigars**: Add line 8 and line 15.

**Line 17:** If this return is submitted/postmarked and the taxes paid on or before the 20th of the month, a collection allowance of 0.25 percent (.25% or .0025) is allowed: Multiply line 16 by 0.25% or .0025 and enter amount here. No collection allowance will be given for taxes paid after the 20th of the month. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 18:** Enter the tax amount: Subtract line 17 from line 16 and enter the total.

**Line 19:** Enter only approved credit amounts for over-payments made in prior reporting periods for which you have received a credit notice from the Department. **NOTE: Only credits established by the Department may be used. You must provide a copy of the Department's credit notice with your return.**

**Line 20:** Enter the tax amount: Subtract line 19 from line 18.

**Line 21:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, the amount of penalty due is based on the number of days late the payment is late with a 10% maximum penalty amount. To determine the penalty owed pursuant to Nevada Administrative Code 360.395, take the number of days the payment is late and find the appropriate penalty percentage as listed on the table below. Multiple the net tax owed (line 20) by the appropriate rate and enter of the total. Example: taxes were due January 20, but not paid until February 5. The number of days late is 16 so the penalty is 6%. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

Number of Days Late	Penalty Percentage	Multiply By:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Pursuant to NRS 370.523, in addition to any other penalty authorized by law, the Department may: 1) Impose a civil penalty of not more than \$1,000 for the first violation of any provision of Chapter 370 and not more than \$5,000 for each subsequent violation of the same provision; 2) Each violation of any provision of this chapter is considered a separate violation; 3) Any person who fails to pay any taxes imposed pursuant to NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, shall in addition to the tax due, a) for a 1st such failure, pay a penalty of 10% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; b) for a 2nd such failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; or c) for a 3rd such failure and each subsequent failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department shall suspend or revoke the license of that licensee. Furthermore, the Nevada Attorney General's Office may impose civil penalties of up to \$1,000 per day for a delinquent, late filed, incomplete or inaccurate return pursuant to NRS 370.696.

**Line 22:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by line 20 for each month or fraction of a month late. For example, if you remit payment for a reporting period one day after the due date, you are required to pay one month worth of interest on the total tax due. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day

**Line 23:** Enter any amount due for prior reporting periods for which you have received a monthly billing from the Department. Please attach a copy of the monthly billing issued by the Department with the return.

**Line 24:** Enter the total tax due: Add lines 20, 21, 22 and 23. Enter the total.

**Line 25:** Enter the amount of the payment remitted with the return.

### **In-State Wholesale Dealer - OTP Form #1 Instructions**

This form is to report **all product** received by an in-state wholesale dealer during the reporting period; **Untaxed Product (UTP)** and **Tax Paid Product (TPP)** bought from another in-state wholesale dealer who paid tax upon receipt. This form must include product received but set aside and clearly identified for future out-of-state sales.

Wholesale dealers who manufacture OTP are required report and pay tax when the finished product is sold. The wholesale price is based on what the product was sold to their customer for before any reductions or discounts are given. These wholesale dealers will report the product as "UTP" when the product is sold and list themselves in the "Received From" field.

**Product Code:** Enter the product code indicating whether the product received by an in-state wholesale dealer was **Untaxed Product (UTP)**, meaning no tax has been paid by any wholesale dealer, or **Tax Paid Product (TPP)**, meaning it was purchased from another in-state licensed wholesale dealer who paid tax upon receipt.

**Date:** Enter the date the product was received by the in-state wholesale dealer.

**Invoice Number:** Enter the invoice number from the purchase invoice.

**Received From or Sold To:** Enter the name and address of the company the products were purchased from.

**Wholesale Price:** Enter the wholesale price for the products received.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Then, transfer this figure to line 1 of the OTP Tax Return. For any product received from an out-of-state wholesale dealer, enter those totals on line 2.

**Total Wholesale Inventory Value:** Pursuant to NRS 370.447, wholesale dealers are always required to keep a minimum of \$5,000 of wholesale product on-hand. For wholesale dealer who manufacture OTP, the \$5,000 of wholesale inventory kept on-hand must be "ready to sell" product.

**Beg Inventory:** Enter the total on-hand wholesale inventory value at the beginning of the reporting period.

**End Inventory:** Enter the total on-hand wholesale inventory value at the end of the reporting period.

### **In-State Wholesale Dealer - OTP Form #2 Instructions (No Tax Paid)**

This form is to report **all products, including Premium Cigars**, received during the reporting period and then sold out-of-state or identified for future out-of-state sales pursuant to NRS 370.490; sold and delivered to a tribal retail dealer in Nevada pursuant to NRS 370.503(c)(d); sold and delivered to the U.S. military in Nevada pursuant to NRS 370.503(a); and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment in Nevada pursuant to NRS 678B during the same reporting period. **If reporting OTP and Premium Cigars, both must be reported on this form.** Copies of invoices or the submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department.

When product previously set aside and clearly identified for future out-of-state sales is sold, the wholesale dealer will report those sales on this form, including the month and year the product was originally received and reported to the Department.

Wholesale prices or premium cigar tax due reported on this form are a reduction of the total wholesale price or tax due of products received by the first in-state wholesale dealer for which no tax was paid by you previously or by another in-state licensed wholesale dealer. As such, the wholesale price of any products claimed on this form must be included in the wholesale price reported on line 1 and 2 (**non-premium cigar**) and line 9 and 10 (**premium cigar only**) of the OTP Tax Return.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to: **Out-of-state**, Identified for future out-of-state sales, Tribal retail dealer, U.S. Military, or Medical Cannabis establishment (not applicable to premium cigars), **Premium Cigars Out-of-state**, **Premium Cigars Identified for future sales out-of-state**, **Premium Cigars Tribal retail dealer**, and **Premium Cigars U.S. Military**.

**Invoice Date:** Enter the date of the sale or distribution. This column will be left blank for products identified for future out-of-state sales.

**Invoice Number:** Enter the invoice number of the sale or distribution. This column will be left blank for products identified for future out-of-state sales.

**Customer Name and Address:** Enter the name and address of the customer the products were sold or distributed to. If products are identified for future out-of-state sales, list "Future Sales" and include the state the product has been identified to be sold into.

**Month/Year Received:** Enter the month and year product was originally received, reported and identified for future out-of-state sales which has now been sold out-of-state.

**If reporting Wholesale Price for OTP:** Enter the wholesale price of the products sold or distributed to the indicated customer. If product has been identified and set aside for future out-of-state sales, list the total wholesale price for these products for each state they are destined to be sold into.

**Total Wholesale Price:** For out-of-state sales or future out-of-state sales, total all figures in the Wholesale Price column and enter the total on line 3 of the return. For sales made to Tribal retailers, U.S Military or medical cannabis establishments, total all figures in the Wholesale Price column and enter the total on line 4 of the OTP return.

**If reporting Tax Due for Premium Cigars:** Enter the Tax due of the products sold or distributed to the indicated customer. If product has been identified and set aside for future out-of-state sales, list the total tax due for those products and list the state they are destined to be sold into. For calculations of tax due, examples have been provided on page 13.

**Total Tax Due for Premium Cigars:** For out-of-state sales or future out-of-state sales, total all figures in the Tax Due column and enter the total on line 11 of the OTP return. For sales made to Tribal retailers or U.S military, total all figures in the Tax Due column and enter the total on line 12 of the return.

### **In-State Wholesale Dealer - OTP Form #3 Instructions (Tax Previously Paid)**

This form is to report **all tax paid products, including Premium Cigars** for which tax was paid then sold or distributed out-of-state; sold and delivered to a tribal retail dealer; sold and delivered to the U.S. military; and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment located in Nevada during the reporting period for which tax was previously paid by **you** in a different reporting period. **If reporting OTP and Premium Cigars, both must be reported on this form.** Copies of the invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department. As such, the wholesale price of any product claimed on this form must have been included in the wholesale price reported on line 1 and line 9 of the OTP Tax Return in the reporting period the product was originally received.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to: **Out-of-state**, Tribal retail dealer, U.S. Military, Medical Cannabis establishment (not applicable to premium cigars), **Premium Cigars Out-of-state**, **Premium Cigars Tribal retail dealer**, and **Premium Cigars U.S. Military**.

**Invoice Date:** Enter the date of the sale or distribution.

**Invoice Number:** Enter the invoice number of the sale or distribution.

**Customer Name and Address:** Enter the name and address of the customer sold or distributed to.

**Month/Year Tax Paid:** Enter the month and year you originally reported and paid tax to the Department on the products sold.

**If reporting Wholesale Price for OTP:** Enter the wholesale price of the products sold or distributed to the indicated customer in which taxes were paid in a previous reporting period. (Not applicable for Premium Cigars)

**Total Wholesale Price for OTP:** Total all figures in the Wholesale Price column and enter the total on Line 5. (Not applicable for Premium Cigars)

**If reporting Tax Due for Premium Cigars:** Enter the Tax due of the products sold or distributed to the indicated customer for which taxes were paid in a previous reporting period.

**Total Tax Due for Premium Cigars:** Total all figures for the Tax Due column and enter the total on Line 13.

### **In-State Wholesale Dealer - OTP Form #4 Instructions (Credits)**

This form is to report **all tax paid product, including premium cigars**, returned to the manufacturer which can no longer be sold pursuant to NRS 370.490. Wholesale prices reported on this form are a credit for tax that was previously paid by **you**. As such, the wholesale price of any product claimed on this form must have been included as the wholesale price reported on line 1 and line 2 (for non-premium cigars) of the OTP Tax Return or Total Premium Cigar Tax Due that was reported on line 9 and line 10 (for premium cigars) in a previous reporting period.

If the products were originally sold and returned to you by your customer, a copy of the credit memo issued by you along with a copy of the credit memo indicating those products were returned to the manufacturer, must be included. If the product became unsaleable while in your warehouse, the Customer Name and Customer Credit Memo Number fields would not be applicable.

**Date Original Tax Paid:** Enter the month and year you originally reported and paid tax to the Department on the products returned.

**Customer Name (if applicable):** If the products were originally sold or distributed and then returned to you, enter the name of your customer. **Customer**

**Credit Memo Number (if applicable):** If the product was returned to you by your customer, enter the credit memo number issued by you.

**Manufacturer Name:** Enter the name of the manufacturer the unsaleable products were returned to.

**Manufacturer Credit Memo Number:** Enter the credit memo number issued by the manufacturer.

**If reporting Wholesale Price for OTP:** Enter the wholesale price of the products returned to the manufacturer for which tax was previously reported and paid to the Department by **you** (not applicable to premium cigars). The entered wholesale price cannot exceed the included credit memo issued by the manufacturer.

**Total Wholesale Price:** Total all figures for the Wholesale price and enter on line 6 of the OTP Tax Return.

**If reporting Tax Paid for Premium Cigars:** Enter the tax due for the products returned to the manufacture for which tax was previously reported and paid to the Department by **you**. The entered wholesale price cannot exceed the included credit memo issued by the manufacturer.

**Total Tax Paid for Premium Cigars:** Total all figures for Tax paid and enter on line 14 of the OTP Tax Return.

### **In-State Wholesale Dealer - OTP Form #5 Instructions (RYO)**

This form is to report all roll-your-own (RYO) cigarette tobacco sold in Nevada by the first in-state wholesale dealer or sold into Nevada by the first out-of-state wholesale dealer to a retail dealer or ultimate consumer during this reporting period for which no tax was paid. Pursuant to Chapters 370 and 370A of the NRS, the Department is required to compile information regarding RYO sold in this State. The Department maintains a Nevada Tobacco Directory which lists all brands of RYO and the manufacturers of those brands that can legally be sold in Nevada.

For RYO manufacturers and brands, please review the Nevada Tobacco Directory here:

[https://tax.nv.gov/Forms/Cigarette\\_and\\_Other\\_Tobacco\\_Products\\_Tax\\_Forms/](https://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/).

If no RYO was sold during the reporting period, check the applicable box.

**RYO Brand Name:** Enter the full brand name of the RYO sold (do not abbreviate.) Ex. Zig Zag, Bugler, Drum, Gambler, etc. A separate line must be completed for each brand.

**Sold RYO - Taxable Sales:** Enter the number of ounces of RYO sold in Nevada by the first in-state wholesale dealer OR sold by an out-of-state wholesale dealer to a retail dealer or ultimate consumer in Nevada.

**Sold RYO - Exempt Sales:** Enter the number of ounces of RYO sold and delivered to a tribal retail dealer, to the U.S. Military, or to a medical cannabis establishment in Nevada.

**Name and Address of the RYO Manufacturer:** Enter the name and address of the manufacturer who physically manufactured the RYO brand as indicated on the Nevada Tobacco Directory.

**Name and Address of the Company the RYO Was Purchased From:** Enter the name and address of the company who the RYO brand was physically purchased from.

### **In-State Wholesale Dealer - OTP Form #6 Instructions (Premium Cigars)**

This form is to report **all premium cigars** received by an in-state wholesale dealer during the reporting period from any Out-of-State Wholesaler. A premium cigar is defined as: A cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece.

Wholesale dealers who manufacture Premium Cigars are required to report and pay tax when the finished product is sold. The tax due is based on what the product was sold to their customer for before any reductions or discounts are given. These wholesale dealers will report the product as "PCM" when the product is sold and list themselves in the "Received From" field.

**Product Code:** Enter the product code **PCR** if the received product was from an Out-of-State Wholesaler as the first-in-state OTP Wholesaler is responsible for remitting the tax due, or **PCM** when the product is manufactured in NV.

**Invoice Date:** Enter the date the product was received by the in-state wholesale dealer if reporting **PCR**, or the date the product was finished if reporting **PCM**.

**Invoice Number:** Enter the invoice number from the purchase invoice.

**Received From or Sold To:** Enter the name and address of the company the products were purchased from, or your company name if you were the one who manufactured the Premium Cigar.

**Wholesale Price of Premium Cigars Received:** Enter the total wholesale price for all premium cigars received by the in-state wholesale dealer as listed on the invoice.

**Premium Cigar Tax Due:** Enter the tax due from premium cigars. This should be the total tax due for the invoice and totaled by adding the tax due from **each** Premium Cigar. Please see examples of how to calculate the Premium Cigar tax below.

**Total Premium Cigar Tax Due:** Total all figures and enter on line 10 of the OTP return.

### **How to calculate Premium Cigar Tax**

With the passage of AB232 in 2023, NRS 370.450 was amended to provide a minimum tax and maximum tax amount due for **each premium cigar**. The new definition reads:

**If the other tobacco products are premium cigars, a tax of 30 percent of the wholesale price of those products except that, if 30 percent of the wholesale price of those products is: (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.**

A few examples of the proper amount of tax to be collected are below:

1. If the wholesale price of the premium cigar is less than \$1.00, the tax will be \$0.30
2. If the wholesale price of the premium cigar is more than \$1.67, the tax will be \$0.50
3. If the wholesale price of the premium cigar is more than \$1.00 but less than \$1.67, the tax due will be 30% of the wholesale price.

For a \$35.00 Premium Cigar, the calculation is:  $\$35.00 \times 30\% = \$10.50$ . The tax due is 50 Cents.

- Under the previous definition, the Tax due would be \$10.50, but since the new definition provides a cap of 50 per cigar, the tax due is 50 cents.

For a \$.075 Premium Cigar, the calculation is:  $\$0.75 \times 30\% = \$0.23$ . The tax due would be 30 cents.

- Under the previous definition, the tax due would be \$0.23, but since the new definition provides a minimum tax amount of 30 cents, the tax due is 30 cents.

For a \$1.50 Premium Cigar, the calculation is:  $\$1.50 \times 30\% = \$0.45$ . The Tax due would be 45 cents.

- Since 30% of the \$1.50 cigar is within the 30 cent and 50 cent caps, the tax due is the calculated 30% which in the example is 45 cents.

For a \$100.00 Premium Cigar, the calculation is:  $\$100.00 \times 30\% = \$30.00$ . The tax due would be 50 cents.

- Under the previous definition, the Tax due would be \$30.00, but since the new definition provides a cap of 50 cents per cigar, the tax due is 50 cents.

### **AFFIDAVIT**

This form is to be completed in its **entirety** and **submitted with every return**. The representative who signs the form is certifying that the Wholesale Dealer submitting the attached forms, OTP Tax Return with Form #1 through Form #6, as of the date of the certification, is in full compliance with all applicable sections of Chapter 370 of the Nevada Administrative Code, and Chapters 370 and 370A of the Nevada Revised Statutes (NRS).

**If you have questions concerning this tax return and how to properly complete it, please call (775) 684-2000 or email [taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us).**

# OUT-OF-STATE WHOLESALE DEALER INSTRUCTIONS

## OTP Tax Return Instructions:

**Line 1:** Enter the total wholesale price of **all products, including premium cigars**, sold into Nevada to a wholesale dealer, retail dealer or ultimate consumer during the reporting period. This amount should be the total amount of all sales invoices for the products, including premium cigars, sold during the reporting period which includes shipping, transportation, advertising, cost of materials used, labor, etc., before any reductions or discounts are given. This includes if a product is given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample. Please see page 17 for the definition of "wholesale price".

Wholesale dealers who manufacture OTP are required to report and pay tax when the finished product is sold. "Sold" or "sell" is defined as the transfer, exchange, barter, gift, offer for sale, or distribution for consideration of other tobacco products. The wholesale price is based on what the product was sold to a wholesale dealer, retail dealer or ultimate consumer for before any reductions or discounts are given.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 15.

**Line 2:** Enter the total wholesale price for **all products, excluding premium cigars**, sold into Nevada to a retail dealer or ultimate consumer during the reporting period. This includes sales made to Tribal retail dealers, U.S. military, and/or medical cannabis establishments who hold a current, valid license.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 15.

**Line 3:** This line is not applicable to out-of-state wholesale dealers.

**Line 4:** Enter the total wholesale price of **all products, excluding premium cigars**, sold and delivered to a tribal retail dealer, sold and delivered to the U.S. military, and/or sold to a medical cannabis establishment who hold a current, valid license located in Nevada during the reporting period.

OTP Form #2 must be completed in its entirety. Copies of the sale invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request by the Department. Please see instructions for OTP Form #2 on page 15.

**Line 5:** This line is not applicable to out-of-state wholesale dealers.

**Line 6:** Enter the total wholesale price of **all products, excluding premium cigars**, returned to the manufacturer that may no longer be sold for which tax was previously paid by you. The Department shall allow a credit of 30 percent (30% or .30) of the wholesale price, less a discount of 0.25 percent (.0025), for other tobacco products on which the tax has been paid and may no longer be sold.

OTP form #4 must be completed in its entirety and copies of the credit memos for products returned by your customer (if applicable, along with copies of the credit memos indicating those products were returned to the manufacturer, are required. See instructions for OTP Form #4 on page 15.

**Line 7:** Enter the total amount subject to tax, **excluding premium cigars**. This will be line 2 minus line 3, minus line 4, minus line 5, minus line 6 = the total sales subject to tax.

**Line 8:** Enter the **non-premium cigar** tax amount: Multiply line 7 by tax rate (30% or .30) and enter the total.

**Premium Cigar is defined as: A cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece. The tax calculated is based on the wholesale price for each premium cigar not the wholesale price for packages of premium cigars.**

**Line 9:** Enter the total tax due of **all premium cigars** sold into Nevada during to a wholesale dealer, retail dealer or ultimate consumer during the reporting period. This amount should be the total tax due of all sales invoices for the product sold during the reporting period which includes shipping, transportation, advertising, cost of materials used, labor, etc., before any reductions or discounts are given. This includes if a product is given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample.

OTP Form #6 must be completed in its entirety. Please see instructions for OTP Form #6 on page 16.

**Line 10:** Enter the total tax due of **all premium cigars** sold during the reporting period. Wholesale dealers who manufacture OTP should enter the total wholesale price of all products sold during the reporting period.

OTP Form #6 must be completed in its entirety. Please see instructions for OTP Form #6 on page 16.

**Line 11:** This line is not applicable to out-of-state wholesale dealers.

**Line 12:** Enter the total tax due from **all premium cigars** sold and delivered to a tribal retail dealer located in Nevada or to the U.S. military, during the reporting period for which no tax was paid by you or by another in-state licensed wholesale dealer.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #2 on page 15 .

**Line 13:** This line is not applicable to out-of-state wholesale dealers.

**Line 14:** Enter the total tax paid for **all premium cigars** returned to the manufacturer that may no longer be sold for which tax was previously paid by you. The Department shall allow a credit of the amount of the tax paid pursuant to NRS 370.450, not including any amount of the tax retained by the wholesale dealer of other tobacco products to cover the costs of collecting and administering the tax for the premium cigars on which the tax has been previously paid and may no longer be sold.

OTP form #4 must be completed in its entirety. Copies of credit memos for products returned by your customer (if applicable), along with copies of credit memos indicating those products were returned to the manufacturer, are required. See instructions for OTP Form #4 on page 15.

**Line 15:** Enter the total amount of **premium cigar tax due**: This will be Line 10 minus line 11, minus line 12, minus line 13, minus line 14 = the total tax due.

**Line 16:** Total excise tax due from **all OTP and Premium Cigars**: Add line 8 and line 15.

**Line 17:** If this return is submitted/postmarked and the taxes paid on or before the 20th of the month, a collection allowance of 0.25 percent (.25% or .0025) is allowed: Multiply line 8 by 0.25% or .0025 and enter amount here. No collection allowance will be given for taxes paid after the 20th of the month. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 18:** Enter the tax amount: Subtract line 17 from line 16 and enter the total.

**Line 19:** Enter only approved credit amounts for over-payments made in prior reporting periods for which you have received a credit notice from the Department. **NOTE: Only credits established by the Department may be used. You must provide a copy of the Department's credit notice with your return.**

**Line 20:** Enter the tax amount: Subtract line 19 from line 18.

**Line 21:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, the amount of penalty due is based on the number of days late the payment is late with a 10% maximum penalty amount. To determine the penalty owed pursuant to Nevada Administrative Code 360.395, take the number of days the payment is late and find the appropriate penalty percentage as listed on the table below. Multiple the net tax owed (line 20) by the appropriate rate and enter of the total. Example: taxes were due January 20, but not paid until February 5. The number of days late is 16 so the penalty is 6%. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

Number of Days Late	Penalty Percentage	Multiply By:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Pursuant to NRS 370.523, in addition to any other penalty authorized by law, the Department may: 1) Impose a civil penalty of not more than \$1,000 for the first violation of any provision of Chapter 370 and not more than \$5,000 for each subsequent violation of the same provision; 2) Each violation of any provision of this chapter is considered a separate violation; 3) Any person who fails to pay any taxes imposed pursuant to NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, shall in addition to the tax due, a) for a 1st such failure, pay a penalty of 10% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; b) for a 2nd such failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; or c) for a 3rd such failure and each subsequent failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department shall suspend or revoke the license of that licensee. Furthermore, the Nevada Attorney General's Office may impose civil penalties of up to \$1,000 per day for a delinquent, late filed, incomplete or inaccurate return pursuant to NRS 370.696.

**Line 22:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by line 20 for each month or fraction of a month late. For example, if you remit payment for a reporting period one day after the due date, you are required to pay one month worth of interest on the total tax due. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 23:** Enter any amount due for prior reporting periods for which you have received a monthly billing from the Department. Please attach a copy of the monthly billing issued by the Department with the return.

**Line 24:** Enter the total tax due: Add lines 20, 21, 22 and 23. Enter the total.

**Line 25:** Enter the amount of the payment remitted with the return.

### **Out-of-State Wholesale Dealer - OTP Form #1 Instructions:**

This form is to report **all product, including premium cigars**, sold and shipped into Nevada by an out-of-state wholesale dealer during the reporting period.

**Product Code:** Enter the product code SP indicating the product was sold into Nevada.

**Date:** Enter the date the product was sold into Nevada.

**Invoice Number:** Enter the invoice number from the sale invoice.

**Received From or Sold To:** Enter the name and address of the company or person the products were sold to.

**Wholesale Price:** Enter the wholesale price for the product sold.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Transfer the figure to line 1 of the OTP Tax Return. For any sales made to a tobacco retailer or ultimate consumer, enter those totals on line 2 of the OTP return.

**Total Wholesale Inventory Value:** This section is not applicable to out-of-state wholesaler dealers.

### **Out-of-State Wholesale Dealer - OTP Form #2 Instructions (No Tax Paid):**

This form is to report **all products, including premium cigars**, sold and delivered to a tribal retail dealer pursuant to NRS 370.503(c)(d), sold and delivered to the U.S. military pursuant to NRS 370.503(a) and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment in Nevada pursuant to NRS 678B during the reporting period. **If reporting OTP and Premium Cigars, both must be reported on this form.** Copies of the sale invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department.

Wholesale prices or **premium cigar tax** due reported on this form are a reduction of the total wholesale price of products sold by an out-of-state wholesale dealer to an in-state retail dealer or ultimate consumer for which no tax was paid by the wholesale dealer. As such, the wholesale price of any products claimed on this form must be included in the wholesale price reported on line 1 and 2 (**non-premium cigar**) and line 9 and 10 (**premium cigar only**) of the OTP Tax Return.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to; Tribal retail dealer, U.S. Military, or Medical Cannabis establishment (not applicable for premium cigars), Premium Cigars Tribal retail dealer, and Premium Cigars U.S. Military.

**Invoice Date:** Enter the date of the sale or distribution.

**Invoice Number:** Enter the invoice number of the sale or distribution.

**Customer Name and Address:** Enter the name and address of the customer the products were sold or distributed to.

**If reporting Wholesale Price for OTP:** Enter the wholesale price of the products sold to the indicated customer.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total on line 4 of the return.

**If reporting Tax Due for Premium Cigars:** Enter the tax due of the products sold to the indicated customer. For calculations of tax due, please see instructions on page 16.

**Total Tax Due for Premium Cigars:** Total all figures in the Tax Due column and enter the total on line 12.

### **OTP Excise Tax Return Form #3 Instructions (Tax Previously Paid):**

This form is not applicable to out-of-state licensed wholesale dealers.

### **OTP Excise Tax Return Form #4 Instructions (Credits):**

This form is to report **all tax paid products, including premium cigars**, returned to the manufacturer which can no longer be sold pursuant to NRS 370.490. Prices reported on this form are a credit for tax previously paid by you. As such, the price of any product claimed on this form must have been included price reported on line 1 and line 2 (non-premium cigars) or Total Tax Due reported on line 9 and 10 (premium cigars only) of the OTP Tax Return in a previous reporting period.

If the products were originally sold and returned to you by your customer, a copy of the credit memo issued by you, along with a copy of the credit memo indicating those products were returned to the manufacturer, must be included.

**Date Original Tax Paid:** Enter the month and year you originally reported and paid tax to the Department on the products returned.

**Customer Name:** If the products were originally sold or distributed and then returned to you, enter the name of your customer.

**Customer Credit Memo Number:** If the product was returned to you by your customer, enter the credit memo number issued by you.

**Manufacturer Name:** Enter the name of the manufacturer the unsaleable products were returned to.

**Manufacturer Credit Memo Number:** Enter the credit memo number issued by the manufacturer.

**If reporting Wholesale Price of OTP:** Enter the wholesale price of the products returned to the manufacturer for which tax was previously reported and paid to the Department by you. The entered wholesale price cannot exceed the included credit memo issued by the manufacturer (not applicable to **premium cigar**). The entered wholesale price cannot exceed the included credit memo issued by the manufacturer.

**Total Wholesale Price:** Total all figures for the Wholesale price and enter on Line 6 of the OTP Tax Return (not applicable to Premium Cigar).

**If reporting Premium Cigar Tax Due:** Enter the tax due for the products returned to the manufacture for which tax was previously reported and paid to the Department by you. The entered wholesale price cannot exceed the included credit memo issued by the manufacturer.

**Total Tax Paid For Premium Cigars:** Total all figures for Tax Due and enter on line 14 of the OTP Tax Return.

### **OTP Excise Tax Return Form #5 Instructions (RYO):**

This form is to report all roll-your-own (RYO cigarette tobacco sold into Nevada to an in-state retail dealer or ultimate consumer during this reporting period for which no tax was paid. Pursuant to Chapters 370 and 370A of the Nevada Revised Statutes, the Department is required to compile information regarding RYO received and/or sold in this State. The Department maintains a Tobacco Directory which lists all brands of RYO and the manufacturers of those brands that can legally be sold in Nevada. For RYO manufacturers and brands, please review the Nevada Tobacco Directory here: [https://tax.nv.gov/Forms/Cigarette\\_and\\_Other\\_Tobacco\\_Products\\_Tax\\_Forms/](https://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/).

**RYO Brand Name:** Enter the full brand name of the RYO sold (do not abbreviate. Ex. Zig Zag, Bugler, Drum, Gambler, etc. A separate line must be completed for each brand.

**Sold RYO - Taxable Sales:** Enter the number of ounces of RYO sold in Nevada by an out-of-state wholesale dealer to a retail dealer or ultimate consumer in Nevada.

**Sold RYO - Exempt Sales:** Enter the number of ounces of RYO sold and delivered to a tribal retail dealer, to the U.S. Military, or to a medical cannabis establishment in Nevada.

**Name and Address of the RYO Manufacturer:** Enter the name and address of the manufacturer who physically manufactured the RYO brand as indicated on the Nevada Tobacco Directory.

**Name and Address of the Company the RYO Was Purchased From:** Enter the name and address of the company who the RYO brand was physically purchased from.

### **Out-of-State Wholesale Dealer - OTP Form #6 Instructions (Premium Cigars)**

This form is to report all **premium cigars** sold into Nevada during the reporting period from any out-of-state wholesale dealer. A **premium cigar** is defined as: A cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece.

**Product Code:** Enter the product code **PCS** for premium cigars sold from an out-of-state wholesale dealer to an in-state wholesale dealer, tobacco retailer or ultimate consumer.

**Invoice Date:** Enter the date the product was sold into the state.

**Invoice Number:** Enter the invoice number from the purchase invoice.

**Received From or Sold To:** Enter the name and address of the wholesale dealer, tobacco retailer or ultimate consumer the products were sold to.

**Wholesale Price of Premium Cigars sold into Nevada:** Enter the total wholesale price for **all premium cigars** sold into Nevada as listed on the invoice. (EX: 10 premium cigars are on one invoice; each cigar is \$10.00 the number entered in this field would be \$100.00)

**Premium Cigar Tax Due:** Enter the tax due from **all premium cigars**. This should be the total tax due for the invoice and totaled by adding the tax due from **each** Premium Cigar. See examples of how to calculate the **Premium Cigar Tax** below.

**Total Premium Cigar Tax Due:** Total all figures and enter on line 10.

### **How to calculate Premium Cigar Tax**

With the passage of AB232 in 2023, NRS 370.450 was amended to provide a minimum tax and maximum tax amount due for **each premium cigar**. The new definition reads:

If the other tobacco products are premium cigars, a tax of 30 percent of the wholesale price of those products except that, if 30 percent of the wholesale price of those products is: (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar. (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.

A few examples of the proper amount of tax to be collected are below:

1. If the wholesale price of the premium cigar is less than \$1.00, the tax will be \$0.30
2. If the wholesale price of the premium cigar is more than \$1.67, the tax will be \$0.50
3. If the wholesale price of the premium cigar is more than \$1.00 but less than \$1.67, the tax due will be 30% of the wholesale price.

For a \$35.00 Premium Cigar, the calculation is:  $\$35.00 \times 30\% = \$10.50$ . The tax due is 50 Cents.

- Under the previous definition, the Tax due would be \$10.50, but since the new definition provides a cap of 50 per cigar, the tax due is 50 cents.

For a \$.075 Premium Cigar, the calculation is:  $\$0.75 \times 30\% = \$0.23$ . The tax due would be 30 cents.

- Under the previous definition, the tax due would be \$0.23, but since the new definition provides a minimum tax amount of 30 cents, the tax due is 30 cents.

For a \$1.50 Premium Cigar, the calculation is:  $\$1.50 \times 30\% = \$0.45$ . The Tax due would be 45 cents.

- Since 30% of the \$1.50 cigar is within the 30 cent and 50 cent caps, the tax due is the calculated 30% which in the example is 45 cents.

For a \$100.00 Premium Cigar, the calculation is:  $\$100.00 \times 30\% = \$30.00$ . The tax due would be 50 cents.

- Under the previous definition, the Tax due would be \$30.00, but since the new definition provides a cap of 50 cents per cigar, the tax due is 50 cents.

### **AFFIDAVIT**

This form is to be completed in its **entirety** and **submitted with every return**. The representative that signs the form is certifying that the Wholesale Dealer submitting the attached forms, Other Tobacco Products (OTP) Tax Return with Form #1 through OTP Form #6, as of the date of the certification, is in full compliance with all applicable sections of Chapter 370 of the Nevada Administrative Code, and Chapters 370 and 370A of the Nevada Revised Statutes (NRS).

**If you have questions concerning this tax return and how to properly complete it, please call (775) 684-2000 or email [taxation-adminmsa@tax.state.nv.us](mailto:taxation-adminmsa@tax.state.nv.us).**



## DEFINITIONS

**NRS 370.008 “Alternative nicotine product” defined.** “Alternative nicotine product” means any noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved or ingested by any other means. The term does not include:

1. A vapor product;
2. A product made or derived from tobacco; or
3. Any product regulated by the United States Food and Drug Administration under subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.

**NRS 370.0318 “Other tobacco product” defined.** “Other tobacco product” means any tobacco of any description, any vapor product, any alternative nicotine product or any product made from tobacco, other than cigarettes.

**NRS 370.035 “Sale” and “to sell” defined.** “Sale” or “to sell” includes any of the following, except when performed by a licensed logistics company or by the operator of a licensed warehouse or distribution center:

1. To exchange, barter, possess or traffic in;
2. To solicit or receive an order for;
3. To keep or expose for sale;
4. To deliver for value;
5. To peddle;
6. To possess with intent to sell;
7. To transfer to anyone for sale or resale;
8. To possess or transport in contravention of the provisions of NRS 370.007 to 370.430, inclusive, and 370.531 to 370.597, inclusive;
9. To traffic in for any consideration, promised or obtained directly or indirectly; or
10. To procure or allow to be procured for any reason.

**NRS 370.054 “Vapor product” defined.** “Vapor product”:

1. Means any noncombustible product containing nicotine or any other substance that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of the shape or size thereof, that can be used to produce vapor from nicotine or any other substance in a solution or other form, the use or inhalation of which simulates smoking.
2. Includes, without limitation:
  - (a) An electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device; and
  - (b) The components of such a product or device, whether or not sold separately, including, without limitation, vapor cartridges or other container of nicotine or any other substance in a solution or other form that is intended to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device, atomizers, cartomizers, digital displays, clearomizers, tank systems, flavors, programmable software or other similar products or devices. As used in this paragraph, “component” means a product intended primarily or exclusively to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device.
3. Does not include any product:
  - (a) Regulated by the United States Food and Drug Administration pursuant to subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.
  - (b) Subject to the excise tax on cannabis or cannabis products pursuant to NRS 372A.200 to 372A.380, inclusive.
  - (c) Purchased by a person who holds a current, valid medical cannabis establishment license pursuant to chapter 678B of NRS.

**NRS 370.440(6) “Wholesale dealer of other tobacco products”** means any person who:

- (a) Maintains a place of business in this State, purchases other tobacco products from the manufacturer or a wholesale dealer and possesses, receives, sells or otherwise disposes of such other tobacco products to wholesale dealers or retail dealers within this State;
- (b) Does not maintain a place of business in this State and sells or otherwise disposes of other tobacco products by any means, including, without limitation, through an Internet website, to wholesale dealers, retail dealers or ultimate consumers within this State; or
- (c) Manufactures, produces, fabricates, assembles, processes, labels or finishes other tobacco products within this State.

**NRS 370.440(7) “Wholesale price” means:**

- (a) Except as otherwise provided in paragraph (b), the price for which other tobacco products are sold to a wholesale dealer of other tobacco products, valued in money, whether paid in money or otherwise, without any discount or other reduction on account of any of the following:
  - (1) Trade discounts, cash discounts, special discounts or deals, cash rebates or any other reduction from the regular sales price;
  - (2) The cost of materials used, labor or service cost, interest charged, losses or any other expenses;
  - (3) The cost of transportation of the other tobacco products before its purchase by the wholesale dealer of other tobacco products;
  - (4) Any services that are a part of the sale, including, without limitation, shipping, freight, warehousing, customer service, advertising or any other service related to the sale; or
  - (5) The amount of any tax, not including any excise tax, imposed by the United States upon or with respect to the other tobacco product.
- (b) For other tobacco products sold to a retail dealer or an ultimate consumer by a wholesale dealer of other tobacco products described in paragraph (c) of subsection 6, the established price for which the other tobacco product is sold to the retail dealer or ultimate consumer before any discount or other reduction is made.

NRS 370.450 was amended by Assembly Bill 232. To read Assembly bill 232 in its entirety, please read the bill “as enrolled” at: <https://www.leg.state.nv.us/App/NELIS/REL/82nd2023/Bill/9975/Text#>