

# NEVADA DEPARTMENT OF TAXATION

## One-Time OTHER TOBACCO PRODUCTS (OTP) Excise Tax Return

If sales are made, this form must be completed and submitted to the Department of Taxation with payment **no later than the 25th of the month following the event.**

**Mail Completed Return With Payment To:** Nevada Department of Taxation  
1550 College Parkway Ste. 115  
Carson City NV 89706

### EVENT INFORMATION

Location of Event: \_\_\_\_\_ Date(s) of Event: \_\_\_\_\_

Name of Event: \_\_\_\_\_

### ATTENDEE INFORMATION

Business Name: \_\_\_\_\_

Doing Business As: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone#: \_\_\_\_\_

Business FID#: \_\_\_\_\_

### OTP EXCISE TAX

**"SAMPLES ARE NOT INTENDED FOR RESALE PURPOSES"**

<b>1</b>	Total Wholesale Price of Other Tobacco Products Sold at Event:	
<b>2</b>	Calculated OTP Excise Tax (30% (.3) of Line 1):	
<b>3</b>	Collection Allowance (0.25% (.0025) of Line 2):	
<b>4</b>	<b>Total OTP Excise Tax Due (Line 2 - Line 3):</b>	

### INSTRUCTIONS

Pursuant to Nevada Revised Statute (NRS) 370.450, OTP is subject to an excise tax of 30 percent and must be remitted by any wholesale dealer who receives, possesses, sells or distributes other tobacco products, other than cigarettes, in the State of Nevada. A wholesale dealer is defined as any person located in this State, purchases other tobacco products from a manufacturer or wholesale dealer and possesses, receives, sells or otherwise disposes of such other tobacco products OR any person not located within Nevada and sells or otherwise disposes of other tobacco products by any means, without limitation, through an Internet website, to wholesale dealers, retail dealers, or ultimate consumers.

**Line 1:** Enter the wholesale price of all OTP sold during the event.

**Line 2:** Calculate the OTP excise tax by multiplying Line 1 by 30 percent (.3).

**Line 3:** Pursuant to NRS 370.450(3), a wholesale dealer is entitled to retain 0.25 percent of the taxes collected to cover the costs of collecting and administering the taxes. Calculate the collection allowance by multiplying Line 2 by .25% (.0025).

**Line 4: Enter the Total OTP Excise Tax Due by subtracting Line 3 from Line 2.**

If payment is by check or money order, please make it payable to the Nevada Department of Taxation for the full amount of OTP excise tax due.

### REQUIRED AUTHORIZED SIGNATURE

By signing below, the person acknowledges that he/she is the person authorized to act on behalf of the above stated business and that all information contained on this form, including any accompanying schedules and statements, has been examined and to the best of his/her knowledge and belief is a true and correct return.

**Name of Authorized Representative:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Phone#:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_