

**WHOLESALE CANNABIS TAX RETURN**  
**Cultivation Facility**

For Department Use Only

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

Return for month ending

Due on or before

Date paid

Each transfer of Cannabis between identically owned cultivation facilities must be reported on the Wholesale Cannabis Supplemental Transfer Form and submitted with the tax return.

1. Small/Popcorn Bud in pounds	x \$1,247
2. Cannabis Flowers/Buds in pounds	x \$1,944
3. Cannabis Leaves/Trim/Shake in pounds	x \$299
4. Immature (not flowering) Cannabis Plants	x \$51
5. Wet Whole Plants in pounds	x \$277
6. Seeds in units	x \$6
7. Pre-rolled Cannabis Cigarettes/Joints	x \$5
8. Unsalable Flower Approved for Extraction in pounds	x \$299
9. Unsalable Trim Approved for Extraction in pounds	x \$399
10. Total Combined Taxable Value (add Line 1 through Line 9)	
11. Total Calculated Tax (Line 10 x 15% [0.15])	
12. Credits (Overpayments as determined by the Department)	
13. Net Tax Due	
14. Penalty (See instructions)	
15. Interest (See instructions for current rate and calculation)	
16. Previous Debts (Outstanding Liabilities as determined by the Department)	
17. Total amount due and payable (Line 12 + Line 13 + Line 14 + Line 15)	
18. Amount paid	

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. RETURN MUST BE SIGNED.

\_\_\_\_\_  
PRINT NAME OF PERSON SIGNING RETURN

**A RETURN MUST BE FILED EVEN IF  
NO TAX LIABILITY EXISTS**

\_\_\_\_\_  
SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

To email this return, save the return to your computer and email it to:  
nevadaolt@tax.state.nv.us

\_\_\_\_\_  
TITLE PHONE NUMBER (WITH AREA CODE)

\_\_\_\_\_  
FEDERAL ID NUMBER (EIN) DATE

## Nevada Department of Taxation

### WHOLESALE CANNABIS TAX RETURN

#### Definitions:

The following definitions are to be used to determine the classification of the facility relating to the payment of the Wholesale Cannabis Tax.

**Cultivation Facility:** A “Cannabis Cultivation Facility”, as defined in NRS 372A.210, means:

1. A medical cannabis cultivation facility; or
2. An adult-use cannabis cultivation facility.

#### Imposition and amount of tax on wholesale sales:

Per NRS 372A.290, an excise tax is hereby imposed on each wholesale sale in this State of cannabis by a medical cannabis cultivation facility to another cannabis establishment at the rate of 15 percent of the fair market value at wholesale of the cannabis. The excise tax imposed pursuant to this subsection is the obligation of the cultivation facility.

- NRS372A.290 (8) (G) Wholesale sale means a sale or transfer of cannabis by a cannabis cultivation facility to another cannabis establishment. The term does not include a transfer of cannabis by a cannabis cultivation facility to another cannabis cultivation facility when both cannabis cultivation facilities share identical ownership.
- Product Transferred between identically owned cultivation facilities; such transfers are not subject to the imposition of the tax. However, subsequent sales to any other cannabis establishment is considered a wholesale sale and is subject to the tax. The *Wholesale Cannabis Supplemental Form* MUST also be completed and submitted with this form.

All sales must be reported in the month that the sale occurred.

#### Line-by-line instructions:

- **Line 1.** Enter the amount, in pounds, of small/popcorn bud sold in the month. Small bud consists of product in the flowering stage equivalent in size to a nickel. Note: Kief should be reported in this category as ‘Small Buds’.
- **Line 2.** Enter the amount, in pounds, of cannabis flowers/buds sold in the month. Buds consist of product in the flowering stage.
- **Line 3.** Enter the amount, in pounds, of leaves/trim/shake sold in the month. Trim consists of any part of a plant other than the bud or wet whole plant.
- **Line 4.** Enter the amount, in units, of the immature cannabis plants sold in the month. Immature plants consist of non-flowering plants that are no taller than eight inches and no wider than eight inches produced from cutting, clipping, or seedling.

- **Line 5.** Enter the amount, in pounds, of the wet whole plants sold in the month.
  - o The Cannabis Wet Whole Plant must be weighed within 2 hours of the batch being harvested and without any further processing, including any artificial drying such as increasing the ambient temperature of the room or any other form of drying, curing, or trimming. Tax must be calculated and paid on the total Wet Whole Plant weight. If the Wet Whole Plant is not weighed within 2 hours of the batch being harvested or is subjected to further processing before being weighed, the excise tax on such plant cannot be calculated and paid on the Wet Whole Plant basis and must instead be calculated and paid at the Bud and Trim rates.
- **Line 6.** Enter the amount, in units, of cannabis seeds sold in the month.
- **Line 7.** Enter in the amount of pre-rolls or joints sold in the month. Pre-rolls must be calculated on the basis of the total weight of cannabis contained in each pre-roll and sold by a cultivator, as reported in the seed-to-sale tracking system, regardless of whether the pre-roll is made by a cultivator or a subsequent cannabis establishment. As used in this subsection, “pre-roll” means an individual cannabis cigarette or joint.
- **Line 8.** Enter in pounds. Unsalable flower is bud that is designated for the extraction of cannabis concentrate and not for direct sale to consumers.
- **Line 9.** Enter in pounds. Unsalable trim consists of trim that is designated for the extraction of cannabis concentrate and not for direct sale to consumers.
- **Lines 1 – 9.** Multiply the Total Quantity Sold by the Fair Market Value and enter the Total into the third column.
- **Line 10.** Enter the total value of Lines 1 – 9.
- **Line 11.** Multiply the value of Line 10 by 15% (0.15)
- **Line 12.** Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Do not take the credit if you have applied for a refund. **NOTE: Only credits established by the Department may be used.**
- **Line 13.** Subtract Line 12 from Line 11 and enter the result.
- **Line 14.** If this return is not submitted/postmarked and taxes are not paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days the payment is late per NAC360.395 (see table below). The maximum penalty amount is 10%. Determine the number of days late the payment is, and multiply the net tax owed (Line 11) by the appropriate rate based on the table below. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%. The penalty and interest amounts are automatically calculated if you complete this form online.

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

- **Line 15.** To calculate interest for each month late, multiply Line 11 x 0.75% (.0075).
- **Line 16.** Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice.
- **Line 17.** Add Lines 12 – 15 and enter the amount.
- **Line 18.** Enter the total amount paid with this return.

### Wholesale Cannabis Supplemental Form Instructions:

This is a two-tab worksheet, only one tab needs to be completed. This form must be submitted with the Wholesale Cannabis return if these transactions occur during the reporting period. Please see the options and instructions below.

#### Cannabis Supplemental Form (Tab one):

- **Business Entity Name:** Enter the business name of the entity who is performing the transfer.
- **Taxpayer ID:** Enter the Taxpayer Identification Number for the entity transferring the product.
- **Enter the Transfer Code:** Select the code number (1 – 9) to indicate what product was transferred.
  - 1: Small/Popcorn
  - 2: Cannabis Flowers/Bud in Pounds
  - 3: Cannabis Leaves/Trim/Shake in pounds
  - 4: Immature (Not Flowering) Cannabis Plants
  - 5: Wet Whole Plants in pounds
  - 6: Seeds in units
  - 7: Pre-rolled Cannabis Cigarettes/Joints
  - 8: Unsalable Flower Approved for Extraction in pounds
  - 9: Unsalable Trim Approved for Extraction in pounds
  
- **Enter the transfer date:** This is the date that the product was transferred from one facility to another.
- **Enter the Total Quantity Transferred:** This is either by units or pounds, depending on the category. Categories 1 – 5, 8, and 9 are to be recorded in pounds. Categories 6 and 7 are to be reported in units.
  
- **Invoice Number:** Enter the invoice number as it pertains to that specific transfer.
- **Name and Address of Affiliate:** Enter the name and address of the affiliate who received the transfer.
- **Wholesale Price of Product:** Enter the total dollar amount of transferred product as it would calculate on page one of the WMT return.
  
- **Cannabis Supplemental Data Dump (Tab two).**

This section is designed to allow the importing of mass data (transfers). If the information required has already been tracked by the entity performing the transfer, the information can be entered on this tab.