NEVADA DEPARTMENT OF TAXATION

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #1

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:_____

FOR MONTH ENDING: Select Date

DUE ON OR BEFORE:

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

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

IF paid after due date collection allowance Is not allowed

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ALL FIELDS MUST BE FILLED OUT INCLUDING ZEROS

Please see Instructions on page #8

A.	TOTAL WHOLESALE PRICE OF PRODUCTS SOLD OR DISTRIBUTED (OTP FORM #2 MUST BE ATTACHED)	$

1.	TOTAL WHOLESALE PRICE OF PRODUCTS SOLD OR DISTRIBUTED FOR WHICH TAX HAS **NOT** BEEN PREVIOUSLY PAID	$
2.	REDUCTION FOR PRODUCTS SOLD TO OUT OF STATE CUSTOMERS FOR WHICH TAX HAS **NOT** BEEN PREVIOUSLY PAID (OTP FORM #3, AND COPIES OF SALES INVOICES MUST BE ATTACHED)	$
3.	REDUCTION FOR PRODUCTS SOLD AND DELIVERED TO TRIBAL RETAIL DEALERS AND/OR U.S. MILITARY FOR WHICH TAX HAS **NOT** BEEN PREVIOUSLY PAID (OTP FORM #3, AND COPIES OF SALES INVOICES MUST BE ATTACHED)	$
4.	CREDIT FOR TAX PAID PRODUCTS SOLD AND THE TAX REFUNDED TO A WHOLESALE DEALER DUE TO A SALE OUT OF STATE, OR A SALE AND DELIVERY TO TRIBAL RETAIL DEALERS AND/OR U.S. MILITARY (OTP FORM **#4** MUST BE ATTACHED)	$
5.	CREDIT FOR TAX PAID PRODUCTS RETURNED TO MANUFACTURER (OTP FORM #5, COPIES OF MFG CREDIT MEMO, AND CUSTOMER CREDIT MEMO MUST BE ATTACHED)	$
6.	TOTAL SALES SUBJECT TO EXCISE TAX (LINE 1 MINUS LINE 2, MINUS LINE 3, MINUS LINE 4, MINUS LINE 5)	$
7.	TAX (30% OF LINE 6)	$
8.	COLLECTION ALLOWANCE (.25% (.0025) OF LINE 7)	$
9.	NET TAX DUE (LINE 7 MINUS LINE 8)	$
10.	LESS CREDITS APPROVED BY THE DEPARTMENT (COPY OF CREDIT MEMO MUST BE ATTACHED)	$
11.	TAX DUE (LINE 9 MINUS LINE 10)	$
12.	PENALTY (For periods prior to April 1, 2007 the penalty is 10%)	$
13.	INTEREST (.75% OF LINE 11 FOR EACH MONTH OR FRACTION THEREOF)	$
14.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	$
15.	TOTAL AMOUNT DUE	$
16.	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: Select Date

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

THIS FORM IS FOR REPORTING PRODUCTS SOLD OR DISTRIBUTED FOR WHICH TAX WAS PREVIOUSLY PAID

Please see instructions on page #9

SALE TYPE CODE:	
O	OTP EXPORTED FROM NEVADA FOR RETAIL CONSUMPTION OUT OF STATE (INVOICE MUST BE ATTACHED)
T	OTP SOLD TO A TRIBAL RETAIL DEALER (INVOICE MUST BE ATTACHED)
M	OTP SOLD TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP) (INVOICE MUST BE ATTACHED)
N	OTP SOLD OR DISTRIBUTED TO A NEVADA RETAIL OR WHOLESALE DEALER

SALE TYPE CODE	INVOICE DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	NAME OF WHOLESALE DEALER(S) PRODUCTS WERE PURCHASED FROM	WHOLESALE PRICE
			TOTAL WHOLESALE PRICE		

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: Select Date

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

THIS FORM IS FOR SALES OUT OF STATE, TO A TRIBAL RETAIL DEALER, OR TO THE U.S. MILITARY.
Please see instructions on page #9

SALE TYPE CODE:	
O	OTP EXPORTED FROM NEVADA FOR RETAIL CONSUMPTION OUT OF STATE (INVOICE MUST BE ATTACHED)
T	OTP SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER (INVOICE MUST BE ATTACHED)
M	OTP SOLD TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP) (INVOICE MUST BE ATTACHED)

PRODUCTS SOLD FOR WHICH TAX HAS NOT BEEN COLLECTED AND REMITED OR TAX PAID PRODUCTS RETURNED TO THE MANUFACTURER

SALE TYPE CODE	INVOICE DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	WHOLESALE PRICE
			TOTAL WHOLESALE PRICE	

NEVADA DEPARTMENT OF TAXATION

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #4

Taxpayer ID: _____

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

FOR MONTH ENDING: Select Date

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

THIS FORM IS FOR CREDIT OF TAX PREVIOUSLY REMITTED TO THE DEPARTMENT AND REFUNDED TO A WHOLESALE DEALER DUE TO SALE OUT OF STATE, TO A TRIBAL RETAIL DEALER, OR TO THE U.S. MILITARY

Please see instructions on page #9

REFUND REASON CODE	
O	OTP EXPORTED FROM NEVADA FOR RETAIL CONSUMPTION OUT OF STATE
T	OTP SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER
M	OTP SOLD TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP)

NAME AND ADDRESS OF WHOLESALE DEALER REFUNDED	DOLLAR AMOUNT REFUNDED

REFUND REASON CODE	DATE OF ORIGINAL SALE	INVOICE NUMBER	CREDIT MEMO NUMBER	ORIGINAL WHOLESALE PRICE
		TOTAL ORIGINAL WHOLESALE PRICE		
		LESS COLLECTION ALLOWANCE (wholesale price divided by 1.0025)		

NEVADA DEPARTMENT OF TAXATION

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #5

Taxpayer ID: _____

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

FOR MONTH ENDING: Select Date

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

THIS FORM IS FOR PRODUCTS RETURNED TO THE MANUFACTURER. Please see instructions on page #10

TAX PAID PRODUCTS RETURNED TO THE MANUFACTURER					
DATE OF ORIGINAL SALE	**CUSTOMER NAME**	**CUSTOMER CREDIT MEMO NUMBER**	**MANUFACTURER NAME**	**MANUFACTURER CREDIT MEMO NUMBER**	**WHOLESALE PRICE**
		TOTAL WHOLESALE PRICE			
		LESS COLLECTION ALLOWANCE (wholesale price divided by 1.0025)			

NEVADA DEPARTMENT OF TAXATION

Taxpayer ID: _____

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #6

WHOLESALE DEALER: _____

FOR MONTH ENDING: Select Date

THIS FORM IS FOR REPORTING THE VOLUME OF ROLL YOUR OWN (RYO) TOBACCO SOLD OR DISTRIBUTED

Please see instructions on page #10

IF ZERO RYO WAS SOLD OR DISTRIBUTED MARK THIS BOX ☐

BRAND NAME	RYO SOLD TO NEVADA WHOLESALE OR RETAIL DEALERS (OUNCES)	RYO SOLD TO TRIBAL RETAIL DEALERS (OUNCES)	NAME AND ADDRESS OF MANUFACTURER	NAME AND ADDRESS OF THE ENTITY PURCHASED FROM	NAME AND ADDRESS OF FIRST IMPORTER

NEVADA DEPARTMENT OF TAXATION

Taxpayer ID: _____

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, OTP #1 thru OTP #6, for the month of _____, 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.

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 may require additional information and/or documentation relative to the matters reported herein.

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.

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

_____	_____
Name of Wholesaler Dealer	Month/Year
_____	_____
Name of Officer of Wholesale Dealer (print name)	Report Prepared By
_____	_____
Title	Telephone Number
_____	_____
Signature of Officer	Fax Number

Other Tobacco Products (OTP) Excise Tax Return Form #1 Instructions

Line A: Enter the total wholesale price of products sold or distributed during the reporting month. The total wholesale price is the established price paid for the products by the reporting wholesale dealer before any discount or other reduction is made. In the case of wholesale dealers who manufactured the products being sold or distributed, the wholesale price is the established sales price before any discount or other reduction to the wholesale dealer's customer. The wholesale price of other tobacco products distributed, given away, received at no charge, or consumed for personal use must be included on line A. A completed copy of OTP form #2 must be attached. Instructions for OTP form #2 can be found on page #9.

Line 1: Enter the total wholesale price of products sold or distributed during the reporting month for which tax was not previously paid by another Nevada licensed wholesale dealer. The wholesale price of other tobacco products distributed, given away, received at no charge, or consumed for personal use must be included on line 1.

Line 2: Enter the total wholesale price of products sold to out-of-state customers during the reporting month for which tax was not previously paid by another Nevada licensed wholesale dealer. A completed copy of OTP form #3 must be attached. Instructions for OTP form #3 can be found on page #9.

Line 3: Enter the total wholesale price of products sold and delivered to Tribal retail dealer and/or U.S. Military during the reporting month for which tax was not previously paid by another Nevada licensed wholesale dealer. A completed copy of OTP form #3 must be attached. Instructions for OTP form #3 can be found on page #9.

Line 4: Enter the total wholesale price of products sold to a licensed Nevada wholesale dealer who subsequently sold the products outside the state of Nevada, to a Tribal retail dealer, or U.S. Military. The Department shall allow a credit of 30 percent (.30) of the wholesale price, less the discount of .25 percent (.0025) for the services rendered in collecting the tax for OTP, upon which the tax has been paid and the products have been sold out-of-state, to Tribal retail dealers, and/or U.S. Military. Each field on OTP form #4 must be completed in order to receive credit. Products must have been reported on this or previous returns in line 1 of OTP form #1. Copies of invoices for both the sale to the wholesale dealer and their sale to the qualifying entity as well as a credit memo issued to the wholesale dealer must be included. Instructions for OTP form #4 can be found on page #9.

Line 5: Enter the total wholesale price of merchandise returned to the manufacturer upon which the tax has already been paid. The Department shall allow a credit of 30 percent (.30) of the wholesale price, less the discount of .25 percent (.0025) for the services rendered in collecting the tax for OTP, upon which the tax has been paid and the products may no longer be sold. A copy of the credit memo for products returned by your customer, along with a copy of the credit memo indicating those products were returned to the manufacturer must be included. If any of the above listed information is not provided you may not receive credit. A completed copy of OTP form #5 must be attached. Instructions for OTP form #5 can be found on page #10.

Line 6: Enter the total sales subject to tax: Line 1 minus line 2, minus line 3, minus line 5 = the total sales subject to tax entered on line 6.

Line 7: Enter tax: Multiply total sales subject to tax (line 6) by tax rate (30% or .30) and enter on line 7.

Line 8: If taxes are paid within 20 days after the end of the reporting month, you may take the collection allowance of 0.25 percent (.0025). To calculate the collection allowance: multiply line 7 by 0.25% (.0025). **No collection allowance will be given for late payment of taxes.**

Line 9: Enter tax due: Subtract line 8 from line 7.

Line 10: Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. NOTE: Only credits established by the Department may be used. You must provide a copy of this credit notice along with your return.

Line 11: Enter tax due: Subtract line 9 from line 10.

Line 12: If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the first page of this return, the amount of penalty due is based on the number of days the payment is late per NAC 360.395. The maximum penalty amount is 10%.

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

Determine the number of days the payment is late by and multiply the net tax owed (Line 11) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, the taxes were due January 20, but not paid until February 5. The number of days late is 15 so the penalty is 4%.

Line 13: If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the first page of this return, enter .75% (.0075) multiplied by line 11 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.

Line 14: Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice. Please attach a copy of the debit memorandum issued by the Department of Taxation.

Line 15: Enter the Total due: Add lines 11, 12, 13 and 14. Enter total on line 15.

Line 16: Enter the amount of payment remitted with the return

For all OTP forms:

- If additional sheets are needed, they can be found at: http://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/
- All reductions and credits are claimable only by the original reporter of the tax. Credits on products for which tax was previously remitted by another wholesale dealer must be obtained from that wholesale dealer.

OTP Excise Tax Return Form #2 Instructions

This form is for products purchased from another licensed Nevada wholesale dealer and subsequently, the taxes have been remitted to the Department of Taxation by that wholesale dealer.

Copies of sales invoices must be included if the sale type is out-of state, Tribal retail dealer, or U.S. Military.

Sale type code: Enter the sale type code indicating the type of customer sold to **O**ut of state, **T**ribal retail dealer, U.S. **M**ilitary, or **N**evada retail/wholesale dealer.

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.

Name of wholesale dealer(s) products were purchased from: Enter the name(s) of the licensed Nevada wholesale dealer(s) the products sold or distributed were purchased from.

Wholesale price: Enter the wholesale price of only the products sold or distributed for which tax was previously paid.

Total Wholesale Price: Add the figures in the Wholesale price column and enter the total here.

The figure in Total Wholesale Price should be the difference between line A and line 1 on OTP form #1.

OTP Excise Tax Return Form #3 Instructions

This form is for products sold or distributed by the reporting wholesale dealer; out-of-state, delivered to a Tribal retail dealer, or to the U.S. Military pursuant to NRS 370.490 and 370.501.

Copies of the sales invoices showing the products were shipped to the indicated location must be included.

Wholesale prices reported on this form are a reduction of the total wholesale price of products sold or distributed for which tax has **not** been previously paid. As such, the wholesale price of any products claimed on this form must be included in the wholesale price reported on line 1 of OTP form #1 of this return.

Sale type code: Enter the sale type code indicating the type of customer sold to **O**ut of state, **T**ribal retail dealer, or U.S. **M**ilitary.

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.

Wholesale price: Enter the wholesale price of the products sold or distributed to the indicated customer.

Total Wholesale Price: Add the figures in the Wholesale price column and enter the total here.

The sum of lines 2 and 3 of OTP form #1 should equal the Total Wholesale Price of OTP form #3.

OTP Excise Tax Return Form #4 Instructions

This form is for credit of tax previously remitted to the Department and refunded to a wholesale dealer customer due to sale out of state, to a Tribal retail dealer, or to the U.S. Military.

Please use a separate form for each wholesale dealer sold to.

Wholesale prices reported on this form are a credit for taxes that have been previously paid by you. As such, the wholesale price of any products claimed on this form must have been included in the wholesale price reported on line 1 of OTP form #1 in the month of the original sale or distribution.

Name and address of wholesale dealer refunded: Enter the name and address of the wholesale dealer you refunded the tax to.

Dollar amount refunded: Enter the amount in dollars the wholesale dealer customer was refunded.

Refund reason code: Enter the refund reason code indicating the type of customer sold to **O**ut of state, **T**ribal retail dealer, or U.S. **M**ilitary.

Date of original sale: Enter the date of the original sale to the named wholesale dealer.

Invoice number: Enter the invoice number of the sale to the named wholesale dealer.

Credit memo: Enter the credit memo number of the refund made.

Original wholesale price: Enter the original wholesale price of the products sold out of state, to a Tribal retail dealer, or to the U.S. Military as previously reported.

Total Original Wholesale Price: Add all of the figures in the Original wholesale price column and enter the total here. This total multiplied by .3 should equal the total refund paid to the indicated wholesale dealer.

Less Collection Allowance: Divide the figure in the Total Wholesale Price row by 1.0025 and enter the figure here to remove the collection allowance claimed when the tax was reported.

Line 4 of OTP form #1 should equal the Less Collection Allowance figure

For all OTP forms:

- If additional sheets are needed, they can be found at: http://tax.nv.gov/Forms/Cigarette_and_Other_Tobacco_Products_Tax_Forms/
- All reductions and credits are claimable only by the original reporter of the tax. Credits on products for which tax was previously remitted by another wholesale dealer must be obtained from that wholesale dealer.

OTP Excise Tax Return Form #5 Instructions

This form is for products returned to the manufacturer pursuant to NRS 370.490.

Wholesale prices reported on this form are a credit for taxes that have been previously paid by you. As such, the wholesale price of any products claimed on this form must have been included in the wholesale price reported on line 1 of OTP form #1 in the month of the original sale or distribution.

A copy of the credit memo for products returned by your customer, along with a copy of the credit memo indicating those products were returned to the manufacturer must be included.

Date of original sale: Enter the date the sale or distribution to the customer.

Customer Name: Enter the name of the customer the products were sold or distributed to.

Customer credit memo number: Enter the number of the credit memo indicating the return of previously sold or distributed products to you.

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

Manufacturer credit memo number: Enter the number of the credit memo indicating the return of the products to the manufacturer.

Wholesale Price: Enter the wholesale price of the products returned to the manufacturer for which tax was previously reported and paid to the Department.

Total Wholesale Price: Add the figures in the Wholesale price column and enter the total here.

Less Collection Allowance: Divide the figure in the Total Wholesale Price row by 1.0025 and enter the figure here to remove the collection allowance claimed when the tax was reported.

Line 5 of OTP form #1 should equal the Less Collection Allowance figure.

OTP Excise Tax Return Form #6 Instructions

Pursuant to Chapters 370A and 370 of the Nevada Revised Statutes, the Department of Taxation is required to compile information regarding roll-your-own (RYO) tobacco sold in this State.

You must complete this report and include it with your Other Tobacco Products return for the month even if you did not sell or distribute any RYO during the reporting month. The Department maintains a Tobacco Directory that lists all brands of tobacco that can be sold in Nevada, and the manufacturers of those brands. This list contains both Participating Manufacturer (manufacturers that are parties to the National Tobacco Master Settlement Agreement), and Non-Participating Manufacturers (manufacturers that are not parties to the National Tobacco Master Settlement Agreement), and can be found at http://tax.nv.gov, under Excise Tax Forms.

Complete this report in full. Attach the report to your monthly Other Tobacco Products Return and mail to the Department of Taxation, 1550 College Parkway Suite 115, Carson City, NV 89706, on or before the 20th of the following month. Retain a copy for your files. If more space is required, you may make copies of this page.

Pursuant to NRS 370.250, failure to file this report may result in suspension or revocation of your license. The Department may also impose a penalty of $1,000.00 for the first violation within 7 years, $5,000.00 for a second or subsequent violation within 7 years, or revocation of your license for a third or subsequent violation within 7 years.

This report must be completed for every ounce of RYO which is listed on the Tobacco Directory and sold by a wholesale dealer during the reporting month.

Brand name: Enter the full brand name of the products sold (do not abbreviate). Do not break down into sub-categories. Ex. Zig Zag, Bugler, Drum, Gambler, etc.

RYO sold to Nevada wholesale or retail dealers: Enter the quantity of RYO, in ounces, of the brand sold to a Nevada wholesale or retail dealer.

RYO sold to Tribal retail dealers: Enter the quantity of RYO, in ounces, of the brand sold by the wholesale dealer to a Tribal retail dealer.

Name and address of the manufacturer: Enter the name and address of the manufacturer of the brand.

Name and address of the entity purchased from: Enter the name and address of the entity the brand was purchased from if not the manufacturer.

Name and address of the first importer: Enter the name and address of the importer of the brand if the brand is manufactured outside the United States.

If you have questions concerning this form, please call (775) 684-2000.