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:

DUE ON OR BEFORE:

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.

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

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS. ALL FORMS OF THIS RETURN MUST BE SUBMITTED EVERY MONTH AND ALL FIELDS MUST BE FILLED OUT, INCLUDING ZEROS. PENALTIES AND/OR INTEREST WILL BE ASSESSED FOR UNFILED AND LATE FILED RETURNS.

Please see Instructions on Page 10.

A.	TOTAL WHOLESALE PRICE OF PRODUCTS SOLD OR DISTRIBUTED	$

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 MUST BE COMPLETED 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 MUST BE COMPLETED 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 COMPLETED)	$
5.	CREDIT FOR TAX PAID PRODUCTS RETURNED TO MANUFACTURER (OTP FORM #5 MUST BE COMPLETED, 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 DUE (30% OF LINE 6)	$
8.	COLLECTION ALLOWANCE (.25% (.0025) OF LINE 7)	$
9.	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 TAX 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:

THIS FORM IS TO REPORT ALL PRODUCTS SOLD OR DISTRIBUTED OUT-OF-STATE, TO A TRIBAL RETAIL DEALER, OR TO U.S. MILITARY FOR WHICH TAX WAS PREVIOUSLY PAID

Please see instructions on Page 11

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

THIS FORM IS TO REPORT ALL PRODUCTS SOLD OR DISTRIBUTED OUT-OF-STATE, TO A TRIBAL RETAIL DEALER, OR TO U.S. MILITARY FOR WHICH TAX WAS NOT PREVIOUSLY PAID

Please see instructions on Page 11

SALE TYPE CODE:	
O	OTP EXPORTED FROM NEVADA FOR 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)

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:

THIS FORM IS TO REPORT TAX PREVIOUSLY PAID TO THE DEPARTMENT AND REFUNDED TO ANOTHER WHOLESALE DEALER DUE TO OUT-OF-STATE SALES, SALES TO A TRIBAL RETAIL DEALER OR TO THE U.S. MILITARY

Please see instructions on Page 11

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 .9975)		$

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:

THIS FORM IS TO REPORT A CREDIT CLAIMED UNSALEABLE PRODUCTS RETURNED TO THE MANUFACTURER FOR WHICH TAX WAS PAID

Please see instructions on Page 12

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 .9975)		$

NEVADA DEPARTMENT OF TAXATION

Taxpayer ID:

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #6

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

WHOLESALE DEALER:

FOR MONTH ENDING:

THIS FORM IS TO REPORT ALL ROLL-YOUR-OWN (RYO) CIGARETTE TOBACCO SOLD OR DISTRIBUTED FOR WHICH TAX HAS NOT BEEN PREVIOUSLY PAID

Please see instructions on Page 12

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

NEVADA DEPARTMENT OF TAXATION

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #7

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 NEVADA WHOLESALE AND RETAIL DEALERS TO WHOM OTP WAS SOLD TO DURING THE QUARTER. THIS FORM MUST BE COMPLETED QUARTERLY AND SUBMITTED TO THE DEPARTMENT WITH THE COINCIDING RETURN

Please see instructions on Page 12

Business Name	Street Address	City	State	Zip Code

NEVADA DEPARTMENT OF TAXATION

OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #8

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 THE INVENTORY OF ALL PRODUCTS IN THE CONTROL OR POSSESSION OF THE WHOLESALE DEALER ON THE FIRST OPERATING DAY IN JANUARY. THIS FORM MUST BE COMPLETED ANNUALLY AND SUBMITTED TO THE DEPARMENT WITH THE COINCIDING RETURN

Please see instructions on Page 12

Item #	Brand & Style	Item Description	Quantity	Unit Cost	Total Cost

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 Form #1 through OTP Form #8, 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 ("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 NRS 370.440 thru NRS 370.503, the Department may suspend or revoke the OTP Wholesale Dealer's License pursuant to NRS 370.445. 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 370.465 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.

Name of Wholesaler Dealer	Date Signed
Name of Officer for Wholesale Dealer (print name)	Current Email Address
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.

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. OTP form #3 must be completed in its entirety. Instructions can be found on page 11.

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. OTP Form #3 must be completed. Instructions can be found on page 11.

Line 4: Enter the total wholesale price of products sold to a licensed Nevada wholesale dealer who subsequently sold the products out-of-state, to a tribal retail dealer, or the U.S. military. The Department of Taxation ("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 the U.S. military. OTP Form #4 must be completed in its entirety 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 can be found on page 11.

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 will not receive credit. OTP form #5 must be completed in its entirety. Instructions can be found on page 12.

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 the tax amount: Multiply line 6 by tax rate (30% or .30) and enter on line 7.

Line 8: If taxes owed are paid on or before the 20th of the month, you may take the collection allowance of 0.25 percent (.0025): Multiply line 7 by 0.25% (.0025) and enter on line 8. No collection allowance will be given for taxes paid after the 20th of the month.

Line 9: Enter the tax amount: Subtract line 8 from line 7 and enter on line 9.

Line 10: Enter the approved credit amount 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 along with your return.

Line 11: Enter the tax amount: Subtract line 9 from line 10.

Line 12: If this return will not be 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 the payment is late per NAC 360.395. The maximum penalty amount for a late filed return is 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 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

If no return is filed, the Department may impose a penalty of $1,000 for the first offense within 7 years, $5,000 for the second offense within 7 years and a third violation within 7 years will result in the revocation of the OTP Wholesale Dealer's License pursuant to NRS 370.465. In addition, the Nevada Attorney General's Office may impose civil penalties of up to $1,000 per day for a late filed or inaccurate return pursuant to NRS 370.696.

Line 13: If this return will not be submitted/postmarked and the taxes paid on or before the 20th of the month, 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. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

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

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

OTP Excise Tax Return Form #2 Instructions

This form is to report the sale of products purchased from another licensed Nevada wholesale dealer and subsequently, the taxes have been remitted to the Department by that wholesale dealer. All sales made to Nevada retailers may be lumped by total amount sold and by the wholesale dealer from whom the products were purchased. 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 of the licensed Nevada wholesale dealer the products sold or distributed were purchased from.

Wholesale price: Enter the wholesale price for 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.

NOTE: The Total Wholesale Price entered on the bottom of this form 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 tax previously remitted to the Department and refunded to another wholesale dealer customer due to sales made out-of-state, to a tribal retail dealer, or to the U.S. Military pursuant to Nevada Administrative Code 370.165. A separate form must be used for each wholesale dealer who was refunded.

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 .9975 and enter the figure here to remove the collection allowance claimed when the tax was reported.

Transfer the Less Collection Allowance figure to Line 4 of OTP Form #1.

OTP Excise Tax Return Form #5 Instructions

This form is to report OTP 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 .9975 and enter the figure here to remove the collection allowance claimed when the tax was reported.

Transfer the Less Collection Allowance figure to line 5 of OTP Form #1.

OTP Excise Tax Return Form #6 Instructions

This form is to report all sales of roll-your-own (RYO) cigarette tobacco sold during the reporting period for which was not previously paid. Pursuant to Chapters 370A and 370 of the Nevada Revised Statutes, the Department is required to compile information regarding RYO sold in this State. The Department maintains a Tobacco Directory which lists all brands of RYO and the manufacturers of those brands that can be sold in Nevada.

If no sales were made for which the wholesale dealer is remitting owed tax to the Department, check the applicable box.

Brand name: Enter the full brand name, no styles, of the RYO sold (do not abbreviate). Ex. Zig Zag, Bugler, Drum, Gambler, etc. A separate line must be completed for each brand.

RYO sold to Nevada wholesale or retail dealers: Enter the number of ounces of RYO sold to a Nevada wholesale or retail dealer.

RYO sold to Tribal retail dealers: Enter the number of ounces of RYO sold and delivered on tribal land.

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

Name and address of the entity purchased from: Enter the name and address of the entity the RYO was purchased from.

OTP Excise Tax Return Form #7 Instructions

This form is to report all wholesale or retail customers to whom other tobacco products have been sold to during the quarter. For example, the December return must include a list of all the wholesale and retail dealers who were sold OTP by the reporting wholesale dealer from October 1st through December 31st. **P.O. Boxes will not be accepted.** An Excel version of this report is available on the Department's website.

Business Name: Enter the business operating name.

Street Address: Enter the street address for the business.

City: Enter the city where the business is located

State: Enter the state abbreviation where the business located.

Zip Code: Enter the zip code for the business.

OTP Excise Tax Return Form #8 Instructions

This form is to report the physical inventory of all OTP in possession of an in-state wholesale dealer on the first operating day in January. The results must be recorded on this form and it must be submitted to the Department annually with the December OTP return due on or before the 20th of January. An Excel version of this form is available on the Department's website.

Inventory Cost Method: Methods used to determine cost may be LIFO (last in, first out), FIFO (first in, first out), replacement cost (current price as of today), or average cost. If using average cost an explanation as to how this cost is determined must be provided.

Item # (if used): Internal item # used to track product in automated system.

Brand & Style: Brand name and style of product. Ex. Perdomo Habano Sun Grown.

Item Description: Type of OTP. Ex. cigar, blunt wraps, pipe tobacco.

Quantity: How many of this line's product.

Unit Cost: How much each unit cost. A unit could be a cigar, a 2 pack of blunt wraps, etc.

Total Cost: Quantity multiplied by unit cost.

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