

**WHOLESALE MARIJUANA 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

- 1. Small/Popcorn Bud in pounds x \$1210.00 =
- 2. Marijuana Flowers/Buds in pounds x \$2145.00 =
- 3. Marijuana Leaves/Trim/Shake in pounds x \$631.00 =
- 4. Immature (not flowering) Marijuana Plants x \$10.00 =
- 5. Wet Whole Plants in pounds x \$235.00 =
- 6. Seeds x \$6.00 =
- 7. Pre-Rolled Marijuana Cigarettes/Joints in units x \$3.74 =
- 8. Total Combined Taxable Value (add Line 1 through Line 7)
- 9. Total Calculated Tax (Line 8 x 15% [0.15])
- 10. Credits (Overpayments as determined by the Department)
- 11. Net Tax Due
- 12. Penalty (See instructions)
- 13. Interest (See instructions for current rate and calculation)
- 14. Previous Debits (Outstanding Liabilities as determined by the Department)
- 15. Total amount due and payable (Line 11 + Line 12 + Line 13 + Line 14)
- 16. Amount Due

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

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

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

TITLE PHONE NUMBER (WITH AREA CODE)

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

FEDERAL ID NUMBER (EIN) OR SSN DATE

Nevada Department of Taxation

WHOLESALE MARIJUANA TAX RETURN

Definitions:

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

Cultivation Facility: A "Cultivation Facility", as defined in NRS 453D.030 means a business that:

1. Is licensed to cultivate, process, and package marijuana
2. Is licensed to:
 - a. Have marijuana tested by a marijuana testing facility
 - b. Sell marijuana to:
 - i. retail marijuana stores
 - ii. marijuana product manufacturing facilities
 - iii. other marijuana cultivation facilities, but not to consumers

- **Line 1.** Enter the amount, in pounds, of small/popcorn bud sold in the month
- **Line 2.** Enter the amount, in pounds, of marijuana flowers/buds sold in the month
- **Line 3.** Enter the amount, in pounds, of leaves/trim/shake sold in the month
- **Line 4.** Enter the amount, in units, of the immature (not flowering) marijuana plants sold in the month
- **Line 5.** Enter the amount, in pounds, of the wet whole plants sold in the month
 - The Marijuana 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 seeds sold in the month
- **Line 7.** Enter the amount, in units, of pre-rolled marijuana cigarettes/joints sold in the month
- **Lines 1 – 7.** Multiply the Total Quantity Sold by the Fair Market Value and enter the Total into the third column.
- **Line 8.** Enter the total value of Lines 1 – 7
- **Line 9.** Multiply the value of Line 8 by 15% (0.15)
- **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. Do not take the credit if you have applied for a refund. *NOTE: Only credits established by the Department may be used.*

- **Line 11.** Subtract Line 10 from Line 9 and enter the result.
- **Line 12.** 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 13.** To calculate interest for each month late, multiply Line 11 x 0.75% (.0075).
- **Line 14.** Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice.
- **Line 15.** Add Lines 11 – 14 and enter the amount.
- **Line 16.** Enter the total amount paid with this return.