



NEVADA DEPARTMENT OF TAXATION

3850 Arrowhead Drive
Carson City, NV 89706
Website: tax.nv.gov

APPLICATION FOR TOBACCO RETAIL LICENSE

PLEASE BE AWARE, APPLICATION REVIEW AND APPROVAL MAY TAKE UP TO 60 DAYS AFTER RECEIPT OF ALL REQUIRED DOCUMENTATION. YOU MAY NOT POSSESS, PURCHASE OR SELL ANY TOBACCO PRODUCTS UNTIL LICENSED BY THE DEPARTMENT.

The Tobacco Retail Dealer's License Fee is \$50.00 annually (NRS 370.587) or prorated by month, as follows:

January – \$50.00, February – \$46.00, March – \$42.00, April – \$38.00, May – \$34.00, June – \$30.00,

July – \$26.00, August – \$22.00, September – \$18.00, October through December – \$12.50

Date You Intend to Start Selling Tobacco Products:		Federal Identification #:	
Entity Type (Sole Proprietor, Partnership, LLC, Corporation, Other):		State of Incorporation:	
Entity Name:			
Doing Business As (DBA)/Fictitious Firm Name:			
Does Applicant Hold a NV State Business License? Yes No		County and/or City? Yes No Where?	
Entity Address:			
Mailing Address:			
Location Address:			
Business Phone Number:		Business Email Address:	
OWNERS/OFFICERS/PARTNERS:			
Complete the information below for all owners, partners, corporate officers, managers, members, etc.			
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Name:		Title:	SSN#:
Residential Address:		City, State, Zip:	% Owned:
Contact Phone Number:		Alternate Contact Phone Number:	
Contact Email Address:			
Has Any Person(s) Directly or Indirectly Owning 10% or More of this Business Been		Criminal Charges:	Yes No
Convicted of a Crime or Received Civil Penalties Related to Tobacco Enforcement?		Civil Penalties:	Yes No
If Yes, Provide Details, Including Final Outcome, of All Tobacco-Related Charges and/or Penalties. If needed, add attachment.			

Give a Brief Description of Your Business in Nevada (including what you will be buying and selling):

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List Names, Addresses, Phone Numbers & Email Addresses of Nevada Licensed Wholesale Accounts You Intend to Purchase From:

☐ YES	☐ NO	Do you intend to sell cigarettes to consumers?
☐ YES	☐ NO	Do you intend to sell other tobacco products (OTP) to consumers?
☐ YES	☐ NO	Do you intend to sell vapor and alternative nicotine products to consumers?
☐ YES	☐ NO	Do you intend to operate cigarette vending machines?
☐ YES	☐ NO	Do you utilize a warehouse or distribution center to receive and distribute shipments of cigarettes and/or OTP?
☐ YES	☐ NO	You understand you must follow, stay current on, and comply with all Nevada laws and regulations as stated in Chapter 370 of the Nevada Revised Statutes (NRS) and Nevada Administrative Code.
☐ YES	☐ NO	You understand that violating any provisions of NRS Chapter 370 may result in the issuance of civil penalties ranging from \$1,000 - \$10,000 for each violation and/or the suspension or revocation of your license.
☐ YES	☐ NO	You understand that "Remote Retail Seller" means a person located within or outside the borders of this State who makes remote retail sales of cigars or pipe tobacco to consumers in Nevada pursuant to NRS Chapter 370.
☐ YES	☐ NO	You understand that even if currently licensed as a Tobacco Retail Dealer, an Other Tobacco Products (OTP) Wholesale Dealer, or both, a separate Remote Retail Seller's License is required to conduct remote retail sales of cigars and/or pipe tobacco to consumers in Nevada pursuant to NRS Chapter 370.
☐ YES	☐ NO	You understand it is illegal to possess, purchase and sell cigarettes, OTP, and/or operate a cigarette rolling machine without proper tobacco licensing from the Department of Taxation (Department).
☐ YES	☐ NO	You understand all tobacco licensing must be signed by an authorized person of the company and posted at the business location in a conspicuous place where it can be seen by the public.
☐ YES	☐ NO	You understand, if issued this license, it will expire yearly and a renewal form along with payment of license fees must be received by the Department on or before 12/31 of each year in order to receive a new one.
☐ YES	☐ NO	You understand you must complete an application for each business location you want to sell cigarettes or OTP from, including if a business has a license and is relocating.
☐ YES	☐ NO	You understand if you move locations, change corporate or fictitious firm names or close your business; it is your responsibility to notify the Department.
☐ YES	☐ NO	You understand the definition of OTP has been amended to encompass vapor products and alternative nicotine products. Vapor products includes, without limitation, e-liquids with or without nicotine, cartridges, and components used exclusively or primarily for vapor products, whether or not sold separately.
☐ YES	☐ NO	You understand that it is illegal to sell, distribute, or offer to sell cigarettes or tobacco, including cigars and pipe tobacco; alternative nicotine products; and/or vapor products to any person under the age of twenty-one (21), and that you must perform age verification for any person under 40 years of age utilizing a scanning technology or other automated, software-based system to verify that the person is 21 years of age or older, pursuant to NRS 370.521.
☐ YES	☐ NO	You understand it is illegal to place cigarette vending machines in a public area unless people under the age of twenty-one (21) are prohibited from loitering in that area.
☐ YES	☐ NO	You understand that it is unlawful to sell any tobacco products other than cigarettes in a vending machine and that selling cigarettes in a vending machine requires a license from the Department.
☐ YES	☐ NO	You understand that if you are selling or distributing cigarettes or OTP in a non-face to face transaction, you must comply with all state laws regarding packaging and labeling requirements and perform an age verification of the purchaser.
☐ YES	☐ NO	You understand you cannot purchase cigarettes and/or OTP from another licensed retail dealer.
☐ YES	☐ NO	You understand that cigarettes must be sold in packs or cartons and that selling single cigarettes is illegal.

☐ YES	☐ NO	You understand any OTP bought from an unlicensed company on which tax has not been paid to the Department is contraband and subject to seizure.
☐ YES	☐ NO	You understand you can only sell cigarettes and roll-your-own (RYO) cigarette tobacco brands listed on the Nevada Tobacco Directory and it is your responsibility to know what brands are legal to sell at all times.
☐ YES	☐ NO	You know where to find the lists of Licensed Cigarette Wholesale, OTP Wholesale Accounts, the Tobacco Directory and other cigarette and OTP forms and reports on our website? The Department's web address is tax.nv.gov .
☐ YES	☐ NO	You understand it is your responsibility to ensure the cigarette packages you offer for sale are properly stamped within 5 days of receipt or they will be confiscated as contraband? Properly stamped means clear and with all identifying marks and number legible.
☐ YES	☐ NO	You understand your business location is subject to compliance inspections at any time during normal business hours, with a warrant any other time pursuant to NRS 370.413, and to random unannounced inspections pursuant to NRS 202.249.
☐ YES	☐ NO	You understand pursuant to NRS 370.415, the Department may impose a civil penalty upon a person who violates NRS 370.405 or 370.410 resulting in the seizure of counterfeit stamps, contraband tobacco products, machinery or cigarette rolling machines pursuant to this section in the amount of \$10,000 or the total cost incurred by the Department for the transportation, storage and disposal of the counterfeit stamps, contraband tobacco products, machinery or cigarette rolling machines, whichever is greater.
☐ YES	☐ NO	You understand all invoices, reports and records for sales made to consumers must be kept at the licensed location for a minimum of five (5) years; and you must provide all records, tobacco transaction invoices, related journals, shipping logs and any reports and records used to prepare monthly reports during a compliance inspection, audit and/or upon demand by the Department.
☐ YES	☐ NO	You understand that in the event the records are incomplete or questionable, you may be required to provide additional records to include, but not limited to, all purchase invoices, sales invoices, bank statements, credit card statements, financial statements and IRS tax returns.

If you operate or intend to operate a warehouse or distribution center that will receive and distribute cigarette and/or OTP to this applicant and the warehouse or distribution center is not currently licensed with the Department, a separate application must be completed and approved prior to the warehouse or distribution center receiving or distributing product to the applicant. No product is allowed on site until a license from the Department has been issued, received and posted at the location address. The application for a warehouse or distribution center is located on the Department of Taxation's website at <https://tax.nv.gov/tax-types/cigarette-other-tobacco-products-tax/>.

CERTIFICATION STATEMENT: EVERY OWNER, OFFICER, PARTNER & OTHER PERSON AUTHORIZED TO MAKE DECISIONS FOR THIS COMPANY MUST SIGN THE APPLICATION.

By signing I certify that, to the best of my knowledge under penalty of perjury, the information contained herein is correct and acknowledge that pursuant to Nevada Revised Statutes (NRS) 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing to the Nevada Department of Taxation. In addition, if I am granted a tobacco license, I understand that I am expected to comply with all tobacco laws, including, but not limited to NRS 370 and 370A, Nevada Administration Code, and all Federal laws. Noncompliance will result in civil penalties, revocation or suspension of my license and criminal prosecution.

Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:
Print Name:	Sign Name:	Date:

Additional Instructions: This application can be submitted on **My Nevada Tax** at MyNVTax.nv.gov. Alternatively, you can submit this application with all required documentation via email to taxation-adminMSA@tax.state.nv.us with "Application for Tobacco Retail License" in the email subject line. Your email, including attachments, cannot exceed 10 MB. Applications can also be submitted via postal mail to the address listed the on the first page of this form.

If you have any questions about how to complete this application, please contact the Department's Tobacco Enforcement Unit taxation-adminMSA@tax.state.nv.us. Please check the Department's website periodically for FAQs, letters sent to licensees, needed forms or any other pertinent information regarding updates or changes made to NRS Chapter 370.

NOTE: Incomplete paper applications will be rejected and must be resubmitted.