



NEVADA DEPARTMENT OF TAXATION

3850 Arrowhead Drive

Carson City, NV 89706

Phone (775) 684-2000

Website: <https://tax.nv.gov>

APPLICATION FOR TOBACCO LICENSES

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

Check All Licenses You Are Applying For:

Cigarette Wholesale Cigarette Manufacturer Other Tobacco Products (OTP) Wholesale Tobacco Retail

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:

Entity Address:

Mailing Address:

Location Address:

Is this Business Location Owned by Applicant? Yes No Leased by Applicant? Yes No

Business Website:

Business Email Address:

Business Phone Number:

Business Fax Number:

Required Application Items:

- Completed Application. **NOTE: All incomplete applications will be rejected and must be resubmitted.**
- Copy of Valid Photo I.D. for all Owners/Officers
(Driver's License, Passport, Military I.D., Tribal I.D.)
- Copy of Local Government Business License
If Not Provided, Why: _____
- Copy of Nevada State Business License
If Not Provided, Why: _____
- Copy of Fictitious Firm Name Certificate, if Applicable
If Not Provided, Why: _____
- Copies of All Current Tobacco Licenses Issued in Other States
- Copy of Valid Alcohol and Tobacco Tax and Trade Bureau (TTB) Permit, Importers/Manufacturers Only
- Copy of Valid Lease/Proof of Ownership for Business Address
- Proof of Registered/Resident Agent, Out-of-State Companies Only

All Applicants Must Answer the Questions Below:

<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you must follow, stay current on, and comply with all Nevada laws and regulations as stated in Chapter 370 and 370a of the Nevada Revised Statutes (NRS) and Nevada Administrative Code.
<input type="checkbox"/> YES	<input type="checkbox"/> 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. In addition, the Attorney General may assess civil penalties up to \$1,000 per day.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to possess, ship, manufacture, purchase and/or sell cigarettes and OTP, or operate a commercial cigarette rolling machine without proper tobacco licensing from the Department of Taxation (Department) pursuant to NRS 370.567.

<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that it is unlawful to sell, distribute, or offer to sell tobacco, nicotine, and/or vapor products to any person under the age of 21 years, 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.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that if you are selling or distributing cigarettes or OTP in a non-face to face transaction, you must comply with state laws regarding packaging and labeling requirements, and perform an age verification of the purchaser.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you must complete an application for each business location you want to sell cigarettes or OTP from, including if a business already had a license but has moved.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all tobacco licensing is location specific, must be signed by an authorized person of the company, and must be posted at the business location in a conspicuous place where it can be seen by the public.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand your business location is subject to compliance inspections at any time during normal business hours, with a warrant at any other time pursuant to NRS 370.413, and to random, unannounced inspections pursuant to NRS 202.2496.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all invoices, reports and records must be kept at the licensed location for a minimum of five (5) years; and you must provide all tobacco transaction invoices, related journals, shipping logs and any reports and records used to prepare monthly reports during a compliance inspection and/or audit.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that in the event of an inspection and/or audit, if 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.
<input type="checkbox"/> YES	<input type="checkbox"/> 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 .

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:

Has an Owner, Officer, Partner, Member or Any Person Authorized to Make Purchasing Decisions for this Company:

Ever been issued a tobacco license in Nevada or another state in his/her own name or in the name of a corporation, LLC, LLP or other entity? Yes No If yes, list the name and all states the business is or was licensed in:

Had a tobacco license suspended, revoked, refused or denied in Nevada or any other state? Yes No If yes, list the state(s):

Been charged, pled guilty to, or convicted of a tobacco crime? Yes No If yes, explain (attach additional sheets if necessary):

Contact Person for Monthly Reports:	Title:
Contact's Telephone Number:	Ext:
Contact's Fax Number:	
Provide an Email Address to Receive Notifications of Changes to the Tobacco Directory:	
Please List All States Where the Applicant Currently Holds Tobacco Licenses:	

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

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For a Tobacco Retailer's License, Complete This Entire Section:

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

This License Allows Companies to Buy Cigarettes and Other Tobacco Products (OTP) From Licensed Wholesale Dealers to Then Sell to Consumers Only.

List Names, Addresses, Phone Numbers & Email Addresses of Intended Vendors. If needed, attach a list:

<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell cigarettes to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell OTP to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell vapor, including their components, or alternative nicotine products to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to operate cigarette and/or tobacco related vending machines?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize a warehouse or distribution center to receive and distribute shipments of cigarettes and/or OTP?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand a retailers must purchase all cigarettes and OTP, including vapor products, their components, and alternative nicotine products, from Nevada licensed wholesale dealers.
<input type="checkbox"/> YES	<input type="checkbox"/> 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: https://tax.nv.gov/
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you cannot legally purchase cigarettes and/or OTP from another licensed retail dealer.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to place a cigarette vending machine in a public area unless people under the age of twenty-one (21) are prohibited from loitering in that area.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that cigarettes must be sold in packs or cartons and that selling single cigarettes is illegal.

For an OTP Wholesale Dealer's License, Complete This Entire Section:

The OTP Wholesale Dealer's License Fee is \$650.00 annually (NRS 370.587) or prorated by month, as follows:

January – \$650.00, February – \$596.00, March – \$542.00, April – \$488.00, May – \$434.00, June – \$380.00,
July – \$326.00, August – \$272.00, September – \$218.00, October through December – \$162.50

A minimum \$1,000.00 security bond is required for all OTP Wholesale Dealers (NRS 370.589)

This License Allows Companies to Buy OTP From Nevada Licensed Wholesale Dealers and/or Unlicensed Companies Outside Nevada to Then Sell to Nevada Licensed OTP Wholesale Dealers and Tobacco Retail Dealers.

List Names, Addresses, Phone Numbers and Email Addresses of Companies You Intend to Purchase From:

List Names, Addresses and Phone Numbers of Customers You Intend to Sell To:

If You Will Be Selling Roll Your Own (RYO) Cigarette Tobacco, List the Brands You Intend to Sell (i.e. Bugler, Drum, Gambler):

<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell RYO cigarette tobacco?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell OTP on-line?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell OTP to in-state customers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell OTP to out-of-state customers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize a warehouse, distribution center or logistics company to receive and distribute your OTP?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you manufacture tobacco products (i.e. rolling cigars or manufacturing shisha, e-juices, or components, etc)?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to import tobacco from outside the U.S.?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you have a manufacturer's and/or an importer's permit with the Alcohol and Tobacco Tax and Trade Bureau ("TTB")?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is your responsibility to ensure all of your Nevada customers have a correct and valid Tobacco Retail and/or OTP Wholesale Dealer's License prior to selling tobacco products to them.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You know where to find the lists of Licensed OTP Wholesale Accounts, Tobacco Retail Accounts, the Tobacco Directory and other cigarette and OTP forms and reports on our website. The Department's web address is: https://tax.nv.gov/
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand pursuant to NRS 370.450, OTP tax is due to the Department upon receipt of the products by an in-state wholesaler, when sold into Nevada by an out-of-state wholesaler to a retailer or ultimate consumer or at the time the product manufactured in Nevada is sold to a Nevada wholesaler, retailer or ultimate consumer.
<input type="checkbox"/> YES	<input type="checkbox"/> 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.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you are required to file monthly OTP tax returns, even if no sales are made, with payment of any taxes owed pursuant to NRS 370.450.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand if the required monthly returns are not filed, are late filed, filed incomplete or inaccurate, or the taxes were not paid, you will be assessed civil penalties and your license may be suspended or revoked.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you are required to have a minimum \$5,000 of wholesale inventory on hand at all times.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to sell or offer to sell untaxed OTP in Nevada.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to extend credit or sell on consignment.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all out-of-state wholesale dealers who ship RYO and/or smokeless tobacco into Nevada are required to file monthly shipment reports pursuant to NRS 370.327 in addition to the monthly OTP tax return.

For a Cigarette Wholesale Dealer's License, Complete This Entire Section:

The Cigarette Wholesale Dealer's License Fee is \$650.00 annually (NRS 370.587) or prorated by month, as follows:
 January – \$650.00, February – \$596.00, March – \$542.00, April – \$488.00, May – \$434.00, June – \$380.00,
 July – \$326.00, August – \$272.00, September – \$218.00, October through December – \$162.50
 A minimum \$1,000.00 bond is required for all Nevada Cigarette Wholesale Dealers (NRS 370.589)

This License Allows Companies to Purchase Cigarettes from Nevada Licensed Wholesale Dealers, Purchase and Affix Stamps, and Sell to Nevada Licensed Wholesale Dealers and/or Retail Dealers.

List Names, Addresses, Phone Numbers and Email Addresses of Companies You Intend to Purchase From:

List Names, Addresses and Phone Numbers of Customers You Intend to Sell To:

List All Cigarette Brands You Intend to Sell in Nevada:

<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to affix Nevada stamps (tax or Tribal) to cigarette packages? If yes, provide stamp machine model and serial #: _____
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to stamp cigarettes for another state? If so, provide a list of the states your company will stamps for.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you receive cigarettes that have another state's stamp affixed?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize a warehouse, distribution center or logistics company to receive and distribute your cigarettes?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is your responsibility to ensure all of your Nevada customers have a correct and valid Tobacco Retail or Cigarette Wholesale Dealer's License prior to selling cigarettes to them.
<input type="checkbox"/> YES	<input type="checkbox"/> 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: https://tax.nv.gov/ .
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you can only buy cigarettes from a manufacturer, importer or wholesale dealer who holds a current license in Nevada.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you can only buy unstamped cigarettes from a manufacturer who holds a current license in Nevada.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you are required to maintain \$10,000 of wholesale product at all times.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all in-state wholesale dealers who purchase unstamped cigarettes must affix stamps to those packages or set them aside for sale or distribution outside of Nevada within 20 days of receipt of that product.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is your responsibility to ensure the cigarette packages you sell are properly stamped, meaning clear and with all identifying marks and numbering legible, or the packages can be confiscated as contraband.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all cigarettes must be stamped at and sold from the premise for which the license is issued.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you are responsible for keeping an accurate physical inventory of your cigarettes at all times.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that you are required to file monthly Cigarette Inventory Reports, even if no sales are made.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand if the required monthly returns are not filed, are late filed, or filed incomplete or inaccurate, you will be assessed civil penalties and your license may be suspended or revoked.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand any late payments for deferred stamp orders will incur a penalty amount between 10% to 25% plus the tax and interest owed. Additionally, your license may be suspended or revoked.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all out-of-state wholesale dealers who ship cigarettes into Nevada must file monthly shipment reports pursuant to NRS 370.327 in addition to the required monthly Cigarette Inventory Reports.

For a Cigarette Manufacturer's License, Complete This Entire Section:

The Cigarette Manufacturer's License Fee is \$1,000.00 annually (NRS 370.587) or prorated by month as follows:
 January – \$1,000.00, February - \$917.00, March – \$833.00, April – \$750.00, May – \$667.00, June – \$583.00,
 July – \$500.00. August – \$417.00. September – \$333.00. October through December – \$250.00

This License Allows Companies to Manufacture and Sell Cigarette and RYO Brands Listed on the Nevada Tobacco Directory to Licensed Nevada Wholesale Dealers.

List Names, Addresses and Phone Numbers of Customers You Intend to Sell To:

List All Cigarette Brands and RYO Cigarette Tobacco Brands and Styles Applicant Manufactures or Imports to be Sold in Nevada:

BEFORE ANY MANUFACTURER CAN SELL CIGARETTES OR ROLL-YOUR-OWN (RYO) CIGARETTE TOBACCO IN THE STATE OF NEVADA, THEY MUST FIRST COMPLETE AN INITIAL TOBACCO MANUFACTURER CERTIFICATION FORM TO HAVE THEIR CIGARETTE BRANDS APPROVED FOR LISTING ON THE NEVADA TOBACCO DIRECTORY. THE FORM IS AVAILABLE AT http://ag.nv.gov/Hot_Topics/Issue/Tobacco/ OR CONTACT THE NEVADA ATTORNEY GENERAL'S TOBACCO UNIT FOR MORE INFORMATION AT (775) 687-2100 OR tobaccoenforcement@ag.nv.gov.

ALL CIGARETTE BRANDS/STYLES MUST RECEIVE FIRE STANDARD COMPLIANT CERTIFICATION FROM THE NEVADA FIRE MARSHAL'S OFFICE. INSTRUCTIONS & APPLICATION FORMS ARE AVAILABLE AT <http://fire.nv.gov/bureaus/FPL/Cigarettes/> OR CONTACT THE NEVADA FIRE MARSHAL AT (775) 684-7526.

<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is your responsibility to ensure all of your customers have a correct and valid Cigarette Wholesale Dealer's License prior to selling cigarettes to them.
<input type="checkbox"/> YES	<input type="checkbox"/> 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: https://tax.nv.gov/ .
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand your brands and styles must be certified by the Attorney General's Office and must be deemed Fire Standard Compliant (FSC) by the Fire Marshal's Office prior to your brands and styles getting added to the Nevada Tobacco Directory.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you must re-certify yearly with the Attorney General's Office and renew the Fire Standard Complaint certificate with the Fire Marshal's Office every three (3) years in order for your brands and styles to remain on the Nevada Tobacco Directory.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize a warehouse, distribution center or logistics company to receive and distribute your cigarettes?

ALL APPLICANTS MUST COMPLETE THE SECTIONS BELOW

Delivery/Transportation/Carrier Information

Company Name:	Company Name:
Street Address:	Street Address:
City, State, Zip:	City, State, Zip:
Phone #:	Phone #:
Company Name:	Company Name:
Street Address:	Street Address:
City, State, Zip:	City, State, Zip:
Phone #:	Phone #:

Business References

Name:	Address:	Phone #:
Name:	Address:	Phone #:
Name:	Address:	Phone #:

If you operate or intend to operate a warehouse or distribution center or if you are utilizing a logistics company that will receive and distribute cigarette and/or OTP to this applicant and the warehouse, distribution center or logistic company is not currently licensed with the Department of Taxation, a separate application must be completed and approved by the Department prior to the warehouse, distribution center or logistics center receiving product 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, suspension or revocation 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: To submit this form electronically, save this form to your computer. Once printed and signed by all applicable parties, email the completed application and all required attachments to taxation-adminMSA@tax.state.nv.us with "Application for Tobacco Licenses" 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 at 775-684-2165 or taxation-adminMSA@tax.state.nv.us. Also, please check the Department's website for FAQs, letters sent to licensees, needed forms or any other pertinent information regarding updates or changes made to Chapter 370.

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