

NEVADA DEPARTMENT OF TAXATION

One-Time OTHER TOBACCO PRODUCTS (OTP) Excise Tax Return

If sales are made, this form must be completed and submitted to the Department of Taxation with payment **no later than the 20th of the month following the event.**

Mail Completed Return with Payment To: Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City NV 89706

EVENT INFORMATION

Location of Event: _____ Date(s) of Event: _____

Name of Event: _____

ATTENDEE INFORMATION

Business Name: _____

Doing Business As: _____

Business Address: _____

Business Phone#: _____

Business FID#: _____

OTP EXCISE TAX

"SAMPLES ARE NOT INTENDED FOR RESALE PURPOSES"

1	Total Wholesale Price of Other Tobacco Products Sold at Event (not including Premium Cigars):	
2	Calculated OTP Excise Tax (not including Premium Cigars) [30% (.3) of Line 1]:	
3	Total Wholesale Price from Premium Cigars Sold at Event:	
4	Calculated Premium Cigar Tax Due (see calculations below):	
5	Total Calculated Excise Tax (Line 2 + Line 4):	
6	Collection Allowance [0.25% (.0025) of Line 5]:	
7	Total OTP Excise Tax Due (Line 5 - Line 6):	

INSTRUCTIONS

Pursuant to Nevada Revised Statute (NRS) 370.450, OTP is subject to an excise tax of 30 percent and must be remitted by any wholesale dealer who receives, possesses, sells, or distributes other tobacco products, other than cigarettes, in the State of Nevada. A wholesale dealer is defined as any person located in this State, purchases other tobacco products from a manufacturer or wholesale dealer and possesses, receives, sells, or otherwise disposes of such other tobacco products OR any person not located within Nevada and sells or otherwise disposes of other tobacco products by any means, without limitation, through an Internet website, to wholesale dealers, retail dealers, or ultimate consumers. The tax does not apply to those products which are: (a) Displayed or exhibited at a trade show, convention or other exhibition in this State by a manufacturer or wholesale dealer of other tobacco products who is not licensed in this State; or (b) Distributed free of charge at a trade show, convention or other exhibition or public event in this State, if the distributor has obtained a license to distribute other tobacco products free of charge for the trade show, convention or other exhibition or public event.

Line 1: Enter the wholesale price of OTP, not including Premium Cigars, sold during the event.

Line 2: Calculate the OTP excise tax by multiplying Line 1 by 30% (.3).

Line 3: Enter the wholesale price of all Premium Cigars sold during the event.

Line 4: Calculate Premium Cigar tax using calculations below.

Line 5: Calculate the total OTP excise tax by adding Line 2 and Line 4.

Line 6: Calculate the collection allowance by multiplying Line 5 by .25% (.0025). Pursuant to NRS 370.450(3), a wholesaler dealer is entitled to retain 0.25 percent of the taxes collected to cover the costs of collecting and administering the taxes.

Line 7: Calculate the total OTP excise tax due by subtracting Line 6 from Line 5.

How to calculate premium cigar tax:

If the other tobacco products are premium cigars, a tax of 30 percent of the wholesale price of those products except that, if 30 percent of the wholesale price of those products is: (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar. (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.

A few examples of the proper amount of tax to be collected are below:

1. If the wholesale price of the premium cigar is less than \$1.00, the tax will be \$0.30.
2. If the wholesale price of the premium cigar is more than \$1.67, the tax will be \$0.50.
3. If the wholesale price of the premium cigar is more than \$1.00 but less than \$1.67, the tax due will be 30% of the wholesale price.

If payment is by check or money order, please make it payable to the Nevada Department of Taxation for the full amount of OTP excise tax due.

REQUIRED AUTHORIZED SIGNATURE

By signing below, the person acknowledges that he/she is the person authorized to act on behalf of the above stated business and that all information contained on this form, including any accompanying schedules and statements, has been examined and to the best of his/her knowledge and belief is a true and correct return.

Name of Authorized Representative:

Title:

Phone#:

Date:

Signature: