



STATE OF NEVADA
DEPARTMENT OF TAXATION
RETAIL CANNABIS TAX RETURN

TID# - LOC: _____
Return for Period Ending: _____
Due on or Before: _____
Date Paid: _____

Business or Individual's Name			
Physical Address			
City, State, Zip			

Mail Returns to: Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Check this box if this is an amended return for the specified filing period

Make checks payable to: Nevada Department of Taxation

All sales must be reported in the month that the sale occurred.

1.	Total Taxable Sales	
2.	Total Calculated Tax (Line 1 x 10% (.10))	
3.	Less Credit(s) Approved by the Department	
4.	Net Tax Due (Line 2 – Line 3)	
5.	Penalty (See instructions for rate)	
6.	Interest (See instructions for calculation)	
7.	Plus Liabilities Established by the Department	
8.	Total Amount Due (Line 4 + Line 5 + Line 6 + Line 7)	
9.	Total Amount Remitted with Return	

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.

RETURN MUST BE SIGNED

PRINT NAME OF PERSON SIGNING RETURN _____

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT _____

TITLE _____

PHONE NUMBER (WITH AREA CODE) _____

FEDERAL TAX ID NUMBER (EIN OR SSN) _____

DATE _____

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

RETAIL CANNABIS TAX RETURN INSTRUCTIONS

This form is to be used for reporting periods 7/1/17 through 4/30/21.

Line 1: TAXABLE SALES – Enter the amount of all taxable sales.

Line 2: TOTAL CALCULATED TAX – Line 1 multiplied by 10% (0.10).

Line 3: CREDITS - 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 4: NET TAX DUE – Line 6 minus Line 5.

Line 5: PENALTY – 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 NAC 360.395 (see table below). The maximum penalty amount is 10%.

Number of Days Late	Penalty Percentage	Multiple By:
1 – 10	2%	.02
11 – 15	4%	.04
16 – 20	6%	.06
21 – 30	8%	.08
31 +	10%	.10

Determine the number of days late the payment is and multiply the net tax owed (Line 7) 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%.

Line 6: INTEREST – Multiply Line 7 x 0.75% (or .0075) for each month, or fraction thereof, late.

Line 7: PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT – Enter any amount due for prior reporting periods for which you have received a Department of Taxation billing notice.

Line 8: TOTAL AMOUNT DUE – Add Line 7 through Line 10.

Line 9: TOTAL AMOUNT REMITTED WITH RETURN - Enter the payment amount remitted with the return.

Definitions:

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

Retail Cannabis Store: An “Retail Cannabis Store”, as defined in NRS 372A.205, means an entity:

1. Licensed to purchase cannabis from cannabis cultivation facilities;
2. Licensed to purchase cannabis and cannabis products from cannabis product manufacturing facilities and retail cannabis stores; and
3. Licensed to sell cannabis and cannabis products to consumers.