

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN**

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 3850 ARROWHEAD DRIVE  
 CARSON CITY, NV 89706

Taxpayer ID: \_\_\_\_\_

FOR DEPARTMENT USE ONLY	
Postmark Date:	_____
Amount: \$	_____
Check #:	_____
Received By:	_____
Posted By:	_____

If the name, address, ownership or business location has changed or if you are out of business, please contact the Carson City Department of Taxation office.

If taxes are paid after due date, the collection allowance will not be granted.

FOR MONTH ENDING: \_\_\_\_\_

DUE ON OR BEFORE: \_\_\_\_\_

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

**A RETURN MUST BE FILED EVERY MONTH, EVEN IF NO TAX LIABILITY EXISTS. CIVIL PENALTIES MAY BE ASSESSED FOR UNFILED RETURNS, LATE FILED RETURNS, UNPAID TAXES AND/OR UNDERPAID TAXES.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.

<b>1.</b>	TOTAL WHOLESALE PRICE OF <b>ALL PRODUCTS</b> RECEIVED IN NEVADA OR SOLD INTO NEVADA DURING THE REPORTING PERIOD (OTP FORM #1 MUST BE COMPLETED IN ITS ENTIRETY)	\$
<b>2.</b>	TOTAL WHOLESALE PRICE OF <b>ALL PRODUCTS</b> RECEIVED BY THE <b>FIRST</b> IN-STATE WHOLESALE DEALER <b>OR</b> SOLD BY AN OUT-OF-STATE WHOLESALE DEALER TO AN IN-STATE RETAIL DEALER OR ULTIMATE CONSUMER DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (SEE INSTRUCTIONS FOR REPORTING REQUIREMENTS)	\$
<b>3.</b>	REDUCTION FOR PRODUCTS SOLD OUT-OF-STATE OR IDENTIFIED FOR FUTURE OUT-OF-STATE SALES DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED FOR ALL OUT-OF-STATE SALES)	\$
<b>4.</b>	REDUCTION FOR PRODUCTS SOLD AND DELIVERED TO TRIBAL RETAIL DEALERS, TO THE U.S. MILITARY OR TO A MEDICAL CANNABIS ESTABLISHMENT DURING THE REPORTING PERIOD FOR WHICH <b>NO TAX</b> WAS PAID (OTP FORM #2 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$
<b>5.</b>	CREDIT FOR PRODUCTS SOLD OUT-OF-STATE, TO TRIBAL RETAIL DEALERS, TO THE U.S. MILITARY OR TO A MEDICAL CANNABIS ESTABLISHMENT FOR WHICH TAX <b>WAS</b> PAID BY <b>YOU</b> IN A PREVIOUS REPORTING PERIOD (OTP FORM #3 MUST BE COMPLETED AND COPIES OF INVOICES MUST BE ATTACHED)	\$
<b>6.</b>	CREDIT FOR PRODUCTS <del>UNPAID FOR</del> <b>UNPAID FOR</b> THAT MAY NO LONGER BE SOLD FOR WHICH TAX <b>WAS</b> PAID BY <b>YOU</b> IN A PREVIOUS REPORTING PERIOD (OTP FORM #4 MUST BE COMPLETED AND COPIES OF CREDIT MEMO <del>SD</del> MUST BE ATTACHED)	\$
<b>7.</b>	TOTAL AMOUNT SUBJECT TO EXCISE TAX (LINE 2 - LINE 3 - LINE 4 - LINE 5 - LINE 6)	\$
<b>8.</b>	TAX DUE (LINE 7 x 30% or .30)	\$
<b>9.</b>	COLLECTION ALLOWANCE (LINE 8 x .25% or .0025)	\$
<b>10.</b>	TAX DUE (LINE 8 - LINE 9)	\$
<b>11.</b>	LESS CREDIT(S) APPROVED BY THE DEPARTMENT (COPY OF CREDIT MEMO MUST BE ATTACHED TO BE ALLOWED)	\$
<b>12.</b>	TAX DUE (LINE 10 - LINE 11)	\$
<b>13.</b>	PENALTY (LINE 12 x PENALTY AMOUNT. SEE INSTRUCTIONS FOR GRADUATED PENALTY TABLE. MAXIMUM PENALTY IS 10%)	\$
<b>14.</b>	INTEREST (LINE 12 x .75% or .0075 FOR EACH MONTH OR FRACTION OF A MONTH THEREOF)	\$
<b>15.</b>	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
<b>16.</b>	TOTAL TAX DUE (LINE 12 + LINE 13 + LINE 14 + LINE 15)	\$
<b>17.</b>	TOTAL AMOUNT REMITTED WITH RETURN (MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION)	\$

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #1**

Taxpayer ID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 3850 ARROWHEAD DRIVE  
 CARSON CITY, NV 89706

FOR MONTH ENDING:

**THIS FORM IS TO REPORT ALL PRODUCTS RECEIVED BY AN IN-STATE WHOLESALE DEALER OR ALL PRODUCTS SOLD INTO NEVADA BY AN OUT-OF-STATE WHOLESALE DEALER DURING THE REPORTING PERIOD.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.

PRODUCT CODES				
TPP	TAX PAID PRODUCT RECEIVED (FOR PRODUCTS RECEIVED FROM ANOTHER IN-STATE LICENSED WHOLESALE DEALER)			
UTP	UNTAXED PRODUCT RECEIVED (FOR PRODUCTS RECEIVED FOR WHICH NO TAX HAS BEEN PAID BY ANY WHOLESALE DEALER)			
SP	SOLD PRODUCT (FOR PRODUCTS SOLD INTO NEVADA BY WHOLESALE DEALERS LOCATED OUTSIDE OF NEVADA)			
PRODUCT CODE	INVOICE DATE	INVOICE NUMBER	RECEIVED FROM OR SOLD TO	WHOLESALE PRICE
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
TOTAL WHOLESALE PRICE				\$

TOTAL ON-HAND WHOLESALE INVENTORY VALUE (FOR IN-STATE WHOLESALE DEALERS ONLY)			
BEG INVENTORY:	\$	END INVENTORY:	\$

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #2**

Taxpayer ID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE  
CARSON CITY, NV 89706

FOR MONTH ENDING:

**THIS FORM IS TO REPORT ALL PRODUCTS SOLD, DISTRIBUTED OR IDENTIFIED FOR FUTURE OUT-OF-STATE SALES, SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER, SOLD AND DELIVERED TO THE U.S. MILITARY AND/OR SOLD AND DELIVERED TO A MEDICAL CANNABIS ESTABLISHMENT LOCATED IN NEVADA DURING THIS REPORTING PERIOD FOR WHICH NO TAX WAS PAID. PRODUCT WAS RECEIVED AND SOLD OR IDENTIFIED FOR SALE OUT-OF-STATE IN THE SAME REPORTING PERIOD.**

**IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.**  
**OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.**

**SALE CODES:**

<b>O</b>	<b>OTP SOLD AND DELIVERED OUT-OF-STATE</b>
<b>I</b>	<b>OTP IDENTIFIED AND SET ASIDE FOR FUTURE OUT-OF-STATE SALES</b>
<b>T</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>M</b>	<b>OTP SOLD AND DELIVERED TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP)</b>
<b>C</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA MEDICAL CANNABIS ESTABLISHMENT</b>

[illegible]

**NEVADA DEPARTMENT OF TAXATION**  
**OTHER TOBACCO PRODUCTS**  
**EXCISE TAX RETURN FORM #3**

Taxpayer ID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
 3850 ARROWHEAD DRIVE  
 CARSON CITY, NV 89706

FOR MONTH ENDING:

**THIS FORM IS TO REPORT ALL PRODUCTS SOLD OR DISTRIBUTED OUT-OF-STATE, SOLD AND DELIVERED TO A TRIBAL RETAIL DEALER, SOLD AND DELIVERED TO THE U.S. MILITARY AND/OR SOLD AND DELIVERED TO A MEDICAL CANNABIS ESTABLISHMENT LOCATED IN NEVADA DURING THIS REPORTING PERIOD FOR WHICH TAX WAS PREVIOUSLY PAID BY YOU. PRODUCT WAS RECEIVED IN ONE REPORTING PERIOD AND SOLD IN A DIFFERENT REPORTING PERIOD.**

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.  
 OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.

**SALE CODES:**

<b>O</b>	<b>OTP SOLD AND DELIVERED OUT-OF-STATE</b>
<b>T</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA TRIBAL RETAIL DEALER</b>
<b>M</b>	<b>OTP SOLD AND DELIVERED TO THE U.S. MILITARY (ARMY, NAVY, AIR FORCE, MARINE CORP)</b>
<b>C</b>	<b>OTP SOLD AND DELIVERED TO A NEVADA MEDICAL CANNABIS ESTABLISHMENT</b>

SALE CODE	INVOICE DATE	INVOICE NUMBER	CUSTOMER NAME AND ADDRESS	MONTH/YEAR TAX PAID	WHOLESALE PRICE
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
<b>TOTAL WHOLESALE PRICE</b>					\$

**NEVADA DEPARTMENT OF TAXATION**

## OTHER TOBACCO PRODUCTS

# EXCISE TAX RETURN FORM #4

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION

3850 ARROWHEAD DRIVE

CARSON CITY, NV 89706

Taxpayer ID:

FOR MONTH ENDING:

**THIS FORM IS TO REPORT PRODUCTS RETURNED TO A MANUFACTURER THAT MAY NO LONGER BE SOLD FOR WHICH TAX WAS PREVIOUSLY PAID BY YOU.**

**IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.**

**OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.**

[illegible]

**NEVADA DEPARTMENT OF TAXATION**

Taxpayer ID:

**OTHER TOBACCO PRODUCTS EXCISE TAX RETURN FORM #5**

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE  
CARSON CITY, NV 89706

WHOLESALE DEALER:

FOR MONTH ENDING:

**THIS FORM IS TO REPORT ALL ROLL-YOUR-OWN (RYO) CIGARETTE TOBACCO SOLD BY THE FIRST IN-STATE WHOLESALE DEALER OR SOLD INTO NEVADA BY AN OUT-OF-STATE WHOLESALE DEALER TO AN IN-STATE RETAIL DEALER OR ULTIMATE CONSUMER DURING THE REPORTING PERIOD FOR WHICH NO TAX WAS PAID.**

**IF ZERO RYO WAS SOLD, CHECK THIS BOX** ☐

IN-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 8 – 10.  
OUT-OF-STATE WHOLESALE DEALERS, PLEASE SEE INSTRUCTIONS ON PAGES 11 – 12.

RYO BRAND NAME	SOLD RYO – TAXABLE SALES (OUNCES)	SOLD RYO – EXEMPT SALES (OUNCES)	NAME AND ADDRESS OF RYO MANUFACTURER	NAME AND ADDRESS OF THE COMPANY RYO WAS PURCHASED FROM

**AFFIDAVIT OF OTHER TOBACCO PRODUCTS WHOLESALE DEALER**

An authorized officer of the Wholesale Dealer MUST sign this form attesting to the following:

Under penalty of perjury, I certify that the Wholesale Dealer submitting the attached forms, Other Tobacco Products (OTP) Tax Return with Form #1 through OTP Form #5 (if applicable), as of the date of this certification, is in full compliance with all applicable sections of Chapter 370 of the Nevada Administrative Code, and Chapters 370 and 370A of the Nevada Revised Statutes (NRS).

This certification must be signed by a qualified officer authorized to bind the Wholesale Dealer. My position with the Wholesale Dealer and my actual authority to certify on behalf of the Wholesale Dealer meets the foregoing requirements.

I understand that the Nevada Department of Taxation (Department) may require additional information and/or documentation relative to the matters reported herein.

I understand that the Wholesale Dealer is required to comply with state and federal laws concerning the possession, distribution, and sale of tobacco products.

I understand that if the Wholesale Dealer fails to comply with any of the provisions of Chapter 370, the Department may suspend or revoke the OTP Wholesale Dealer's License pursuant to NRS 370.595. In addition, the Department and/or the Nevada Attorney General's Office may impose civil penalties if the Wholesale Dealer fails to file a report, files a late report or files an inaccurate or incomplete report pursuant to NRS 370.523 and NRS 370.696.

I have examined this report, including attachments and supporting documents and, to the best of my knowledge and belief, this report, including attachments and supporting documents, is true, correct, and complete.

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Wholesale Dealer Name

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Contact Name

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Representative Name (print)

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Contact Email Address

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Representative Title

---

Contact Telephone Number

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Representative Signature

# **IN-STATE WHOLESALE DEALER INSTRUCTIONS**

## **OTP Tax Return Instructions:**

**Line 1:** Enter the total wholesale price of **all products** received during the reporting period, including untaxed product and tax paid product purchased from another in-state wholesale dealer who remitted the tax upon receipt. This amount should be the total amount of all purchase invoices for the product received during the reporting period. This includes all product received but identified for future out-of-state sales and all product given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample. Please see page 13 for the definition of "wholesale price".

Wholesale dealers who manufacture OTP are required to report and pay tax when the finished product is sold. The wholesale price is based on the amount the product was sold to their customer for before any reductions or discounts are given. Upon sale, enter the total price of all products sold during the reporting period.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 9.

**Line 2:** Enter the total wholesale price of **all products** received during the reporting period for which no tax was paid by another in-state licensed wholesale dealer, regardless of the whether the product will be sold in-state, out-of-state or has been identified for future out-of-state sales. Wholesale dealers who manufacture OTP should enter the total wholesale price of all products sold during the reporting period. Any product which was previously identified for future out-of-state sales and then is sold in Nevada must be rereported it in this line as a taxable sale and tax must be paid.

**Line 3:** Enter the total wholesale price of all products sold out-of-state or products set aside and clearly identified for future out-of-state sales.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold out-of-state during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request by the Department. Please see instructions for OTP Form #2 on page 9.

**Line 4:** Enter the total wholesale price of all products sold and delivered to a tribal retail dealer, to the U.S. military, and/or to a medical cannabis establishment located in Nevada during the reporting period for which no tax was paid by you or by another in-state licensed wholesale dealer.

OTP Form #2 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. Please see instructions for OTP Form #2 on page 9.

**Line 5:** Enter the total wholesale price of all products sold and delivered out-of-state, to a tribal retail dealer, to the U.S. military and/or to a medical cannabis establishment located in Nevada for which tax was previously paid by **you** in a different reporting period.

OTP Form #3 must be completed in its entirety. Copies of invoices or the submission of the Department approved data templates are required for product sold to these entities during the reporting period to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request of the Department. See instructions for OTP Form #3 on page 10.

**Line 6:** Enter the total wholesale price of products returned to the manufacturer that may no longer be sold for which tax was previously paid by **you**. The Department shall allow a credit of 30 percent (30% or .30) of the wholesale price, less a discount of 0.25 percent (.0025), for other tobacco products on which the tax has been paid and may no longer be sold.

OTP form #4 must be completed in its entirety. Copies of credit memos for products returned by your customer (if applicable), along with copies of credit memos indicating those products were returned to the manufacturer, are required. See instructions for OTP Form #4 on page 11.

**Line 7:** Enter the total amount subject to tax: Line 2 minus line 3, minus line 4, minus line 5, minus line 6 = the total sales subject to tax.

**Line 8:** Enter the tax amount: Multiply line 7 by tax rate (30% or .30) and enter the total.

**Line 9:** If this return is submitted/postmarked and the taxes paid on or before the 20th of the month, a collection allowance of 0.25 percent (.25% or .0025) is allowed: Multiply line 8 by 0.25% or .0025 and enter amount here. No collection allowance will be given for taxes paid after the 20th of the month. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 10:** Enter the tax amount: Subtract line 9 from line 8 and enter the total.

**Line 11:** Enter only approved credit amounts for over-payments made in prior reporting periods for which you have received a credit notice from the Department. **NOTE: Only credits established by the Department may be used. You must provide a copy of the Department's credit notice with your return.**

**Line 12:** Enter the tax amount: Subtract line 11 from line 10.

**Line 13:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, the amount of penalty due is based on the number of days late the payment is late and find the appropriate penalty percentage as listed on the table below. Multiple the net tax owed (line 12) by the appropriate rate and enter the total. Example: taxes were due January 20, but not paid until February 5. The number of days late is 16 so the penalty is 6%. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

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

Pursuant to NRS 370.523, in addition to any other penalty authorized by law, the Department may: 1) Impose a civil penalty of not more than \$1,000 for the first violation of any provision of Chapter 370 and not more than \$5,000 for each subsequent violation of the same provision; 2) Each violation of any provision of this chapter is considered a separate violation; 3) Any person who fails to pay any taxes imposed pursuant to NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, shall in addition to the tax due, a) for a 1st such failure, pay a penalty of 10% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; b) for a 2nd such failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; or c) for a 3rd such failure and each subsequent failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department shall suspend or revoke the license of that licensee. Furthermore, the Nevada Attorney General's Office may impose civil penalties of up to \$1,000 per day for a delinquent, late filed, incomplete or inaccurate return pursuant to NRS 370.696.

**Line 14:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by line 12 for each month or fraction of a month late. For example, if you remit payment for a reporting period one day after the due date, you are required to pay one month worth of interest on the total tax due. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day



**Line 15:** Enter any amount due for prior reporting periods for which you have received a monthly billing from the Department. Please attach a copy of the monthly billing issued by the Department with the return.

**Line 16:** Enter the total tax due: Add lines 12, 13, 14 and 15. Enter the total.

**Line 17:** Enter the amount of the payment remitted with the return.

### **In-State Wholesale Dealer - OTP Form #1 Instructions**

This form is to report **all product** received by an in-state wholesale dealer during the reporting period; Untaxed Product (UTP) and Tax Paid Product (TPP) bought from another in-state wholesale dealer who paid tax upon receipt. This form must include product received but set aside and clearly identified for future out-of-state sales.

Wholesale dealers who manufacture OTP are required report and pay tax when the finished product is sold. The wholesale price is based on what the product was sold to their customer for before any reductions or discounts are given. These wholesale dealers will report the product as "UTP" when the product is sold and list themselves in the "Received From" field.

**Product Code:** Enter the product code indicating whether the product received by an in-state wholesale dealer was **Untaxed Product (UTP)**, meaning no tax has been paid by any wholesale dealer, or **Tax Paid Product (TPP)**, meaning it was purchased from another in-state licensed wholesale who paid tax upon receipt.

**Date:** Enter the date the product was received by the in-state wholesale dealer.

**Invoice Number:** Enter the invoice number from the purchase invoice.

**Received From or Sold To:** Enter the name and address of the company the products were purchased from.

**Wholesale Price:** Enter the wholesale price for the products received.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Then, transfer this figure to Line 1 of the OTP Tax Return.

**Total Wholesale Inventory Value:** Pursuant to NRS 370.447, wholesale dealers are always required to keep a minimum of \$5,000 of wholesale product on-hand. For wholesale dealer who manufacture OTP, the \$5,000 of wholesale inventory kept on-hand must be "ready to sell" product.

**Beg Inventory:** Enter the total on-hand wholesale inventory value at the beginning of the reporting period.

**End Inventory:** Enter the total on-hand wholesale inventory value at the end of the reporting period.

### **In-State Wholesale Dealer - OTP Form #2 Instructions (No Taxes Paid)**

This form is to report **all product** received during the reporting period and then sold out-of-state or identified for future out-of-state sales pursuant to NRS 370.490; sold and delivered to a tribal retail dealer in Nevada pursuant to NRS 370.503(c)(d); sold and delivered to the U.S. military in Nevada pursuant to NRS 370.503(a); and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment in Nevada pursuant to NRS Chapter 678B during the same reporting period. Copies of invoices or the submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department.

When product previously set aside and clearly identified for future out-of-state sales is sold, the wholesale dealer will report those sales on this form, including the month and year the product was originally received and reported to the Department.

Wholesale prices reported on this form are a reduction of the total wholesale price of products received by the first in-state wholesale dealer for which no tax was paid by you previously or by another in-state licensed wholesale dealer. As such, the wholesale price of any products claimed on this form must be included in the wholesale price reported on Line 1 and Line 2 of the OTP Tax Return.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to: **Out-of-state**, **Identified for future out-of-state sales**, **Tribal retail dealer**, **U.S. Military**, or **Medical Cannabis establishment**.

**Invoice Date:** Enter the date of the sale or distribution. This column will be left blank for products identified for future out-of-state sales.

**Invoice Number:** Enter the invoice number of the sale or distribution. This column will be left blank for products identified for future out-of-sales.

**Customer Name and Address:** Enter the name and address of the customer the products were sold or distributed to. If products are identified for future out-of-state sales, list "Future Sales" and include the state the product has been identified to be sold into.

**Month/Year Received:** Enter the month and year product was originally received, reported and identified for future out-of-state sales which has now been sold out-of-state.

**Wholesale Price:** Enter the wholesale price of the products sold or distributed to the indicated customer. If product has been identified and set aside for future out-of-state sales, list the total wholesale price for these products for each state they are destined to be sold into.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here.

### **In-State Wholesale Dealer - OTP Form #3 Instructions (Tax Previously Paid)**

This form is to report **all tax paid products** sold or distributed out-of-state; sold and delivered to a tribal retail dealer; sold and delivered to the U.S. military; and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment located in Nevada during the reporting period for which tax was previously paid by **you** in a different reporting period. Copies of the invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department. As such, the wholesale price of any product claimed on this form must have been included in the wholesale price reported on Line 1 and Line 2 of the OTP Tax Return in the reporting period the product was originally received.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to: **Out-of-state**, **Tribal retail dealer**, **U.S. Military**, or **Medical Cannabis establishment**.

**Invoice Date:** Enter the date of the sale or distribution.

**Invoice Number:** Enter the invoice number of the sale or distribution.

**Customer Name and Address:** Enter the name and address of the customer sold or distributed to.

**Month/Year Tax Paid:** Enter the month and year you originally reported and paid tax to the Department on the products sold.

**Wholesale Price:** Enter the wholesale price of the products sold or distributed to the indicated customers.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Transfer the total to Line 5 of the OTP Tax Return.

### **In-State Wholesale Dealer - OTP Form #4 Instructions (Credits)**

This form is to report **all tax paid product** returned to the manufacturer which can no longer be sold pursuant to NRS 370.490. Wholesale prices reported on this form are a credit for tax that was previously paid by **you**. As such, the wholesale price of any product claimed on this form must have been included wholesale price reported on Line 1 and Line 2 of the OTP Tax Return in the reporting period the product was originally received.

If the products were originally sold and returned to you by your customer, a copy of the credit memo issued by you along with a copy of the credit memo indicating those products were returned to the manufacturer, must be included. If the product became unsaleable while in your warehouse, the Customer Name and Customer Credit Memo Number fields would not be applicable.

**Date:** Enter the month and year you originally reported and paid tax to the Department on the products returned.

**Customer Name (if applicable):** If the products were originally sold or distributed and then returned to you, enter the name of your customer.

**Customer Credit Memo Number (if applicable):** If the product was returned to you by your customer, enter the credit memo number issued by you.

**Manufacturer Name:** Enter the name of the manufacturer the unsaleable products were returned to.

**Manufacturer Credit Memo Number:** Enter the credit memo number issued by the manufacturer.

**Wholesale Price:** Enter the wholesale price of the products returned to the manufacturer for which tax was previously reported and paid to the Department by you.

**Total Wholesale Price:** Total all figures in the Wholesale price column and enter the total here. Transfer this figure to Line 6 of the OTP Tax Return.

### **In-State Wholesale Dealer - OTP Form #5 Instructions (RYO)**

This form is to report all roll-your-own (RYO) cigarette tobacco **sold** in Nevada by the first in-state wholesale dealer **or** sold into Nevada by the first out-of-state wholesale dealer to a retail dealer or ultimate consumer during this reporting period for which no tax was paid. Pursuant to Chapters 370 and 370A of the NRS, the Department is required to compile information regarding RYO sold in this State. The Department maintains a Nevada Tobacco Directory which lists all brands of RYO and the manufacturers of those brands that can legally be sold in Nevada. For RYO manufacturers and brands, please review the Nevada Tobacco Directory here: <https://tax.nv.gov/tax-types/cigarette-other-tobacco-products-tax/>.

If no RYO was sold during the reporting period, check the applicable box.

**RYO Brand Name:** Enter the full brand name of the RYO sold (do not abbreviate). Ex. Zig Zag, Bugler, Drum, Gambler, etc. A separate line must be completed for each brand.

**Sold RYO - Taxable Sales:** Enter the number of ounces of RYO sold in Nevada by the first in-state wholesale dealer OR sold by an out-of-state wholesale dealer to a retail dealer or ultimate consumer in Nevada.

**Sold RYO - Exempt Sales:** Enter the number of ounces of RYO sold and delivered to a tribal retail dealer, to the U.S. Military, or to a medical cannabis establishment in Nevada.

**Name and Address of the RYO Manufacturer:** Enter the name and address of the manufacturer who physically manufactured the RYO brand as indicated on the Nevada Tobacco Directory.

**Name and Address of the Company the RYO Was Purchased From:** Enter the name and address of the company who the RYO brand was physically purchased from.

**NOTE:** Every month, the OTP Tax Return and the Affidavit of Wholesale Dealer must be submitted. If figures are entered on Lines 1 and/or 3 – 6 of the OTP Tax Return, corresponding forms must be submitted.

**If you have questions concerning this tax return and how to properly complete it, please call (775)  
684-2000**

# **OUT-OF-STATE WHOLESALE DEALER INSTRUCTIONS**

## **OTP Tax Return Instructions:**

**Line 1:** Enter the total wholesale price of products sold into Nevada to a wholesale dealer, retail dealer or ultimate consumer during the reporting period. This amount should be the total amount of all sales invoices for the product sold during the reporting period which includes shipping, transportation, advertising, cost of materials used, labor, etc., before any reductions or discounts are given. This includes if a product is given to a wholesale dealer for free as part of a promotion unless received at a trade show or convention as a sample. Please see page 13 for the definition of "wholesale price".

Wholesale dealers who manufacture OTP are required to report and pay tax when the finished product is sold. The wholesale price is based on what the product was sold to a wholesale dealer, retail dealer or ultimate consumer for before any reductions or discounts are given.

OTP Form #1 must be completed in its entirety. Please see instructions for OTP Form #1 on page 12.

**Line 2:** Enter the total wholesale price for all products sold into Nevada to a retail dealer or ultimate consumer during the reporting period. This includes sales made to Tribal retail dealers, U.S. military, and/or medical cannabis establishments who hold a current, valid license.

**Line 3:** This line is not applicable to out-of-state wholesale dealers.

**Line 4:** Enter the total wholesale price of all products sold and delivered to a tribal retail dealer, sold and delivered to the U.S. military, and/or sold to a medical cannabis establishment who hold a current, valid license located in Nevada during the reporting period.

OTP Form #2 must be completed in its entirety. Copies of the sale invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location to claim this reduction in tax. If data templates are submitted, copies of invoices must be available upon request by the Department. Please see instructions for OTP Form #2 on page 12.

**Line 5:** This line is not applicable to out-of-state wholesale dealers.

**Line 6:** Enter the total wholesale price of products returned to the manufacturer that may no longer be sold for which tax was previously paid by you. The Department shall allow a credit of 30 percent (30% or .30) of the wholesale price, less a discount of 0.25 percent (.0025), for other tobacco products on which the tax has been paid and may no longer be sold.

OTP form #4 must be completed in its entirety and copies of the credit memos for products returned by your customer (if applicable), along with copies of the credit memos indicating those products were returned to the manufacturer, are required. See instructions for OTP Form #4 on page 12.

**Line 7:** Enter the total amount subject to tax: Line 2 minus line 3, minus line 4, minus line 5, minus line 6 = the total sales subject to tax.

**Line 8:** Enter the tax amount: Multiply line 7 by tax rate (30% or .30) and enter the total.

**Line 9:** If this return is submitted/postmarked and taxes paid on or before the 20th of the month, a collection allowance of 0.25 percent (.25% or .0025) is allowed: Multiply line 8 by 0.25% and enter here. No collection allowance will be given for taxes paid after the 20th of the month. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 10:** Enter the tax amount: Subtract line 9 from line 8 and enter the total.

**Line 11:** Enter only approved credit amounts for over-payments made in prior reporting periods for which you have received a credit notice from the Department. NOTE: Only credits established by the Department may be used. You must provide a copy of the Department's credit notice with your return.

**Line 12:** Enter the tax amount: Subtract line 11 from line 10.

**Line 13:** If this return is not submitted/postmarked and taxes paid on or before the 20th of the month, the amount of penalty due is based on the number of days the payment is late with a 10% maximum penalty amount. To determine the penalty owed pursuant to Nevada Administrative Code 360.395, take the number of days the payment is late and find the appropriate penalty percentage as listed on the table below. Multiple the net tax owed (line 12) by the appropriate rate and enter the total. Example: taxes were due January 20, but not paid until February 5. The number of days late is 16 so the penalty is 6%. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

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

Pursuant to NRS 370.523, in addition to any other penalty authorized by law, the Department may: 1) Impose a civil penalty of not more than \$1,000 for the first violation of any provision of Chapter 370 and not more than \$5,000 for each subsequent violation of the same provision; 2) Each violation of any provision of this chapter is considered a separate violation; 3) Any person who fails to pay any taxes imposed pursuant to NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, shall in addition to the tax due, a) for a 1st such failure, pay a penalty of 10% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; b) for a 2nd such failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department may suspend or revoke the license of that licensee; or c) for a 3rd such failure and each subsequent failure in a 24-month period, pay a penalty of 25% of the tax due but unpaid and the Department shall suspend or revoke the license of that licensee. Furthermore, the Nevada Attorney General's Office may impose civil penalties of up to \$1,000 per day for a delinquent, late filed, incomplete or inaccurate return pursuant to NRS 370.696.

**Line 14:** If this return is not submitted/postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by line 12 for each month or fraction of a month late. For example, if you remit payment for a reporting period one day after the due date, you are required to pay one month worth of interest on the total tax due. If the 20th of the month falls on a weekend or holiday, the return and taxes owed are due the next business day.

**Line 15:** Enter any amount due for prior reporting periods for which you have received a monthly billing from the Department. Please attach a copy of the monthly billing issued by the Department with the return.

**Line 16:** Enter the total tax due: Add lines 12, 13, 14 and 15. Enter the total.

**Line 17:** Enter the amount of the payment remitted with the return.

## **Out-of-State Wholesale Dealer - OTP Form #1 Instructions:**

This form is to report all product sold and shipped into Nevada by an out-of-state wholesale dealer during the reporting period.

**Product Code:** Enter the product code SP indicating the product was sold into Nevada.

**Date:** Enter the date the product was sold into Nevada.

**Invoice Number:** Enter the invoice number from the sale invoice.

**Received From or Sold To:** Enter the name and address of the company or person the products were sold to.

**Wholesale price:** Enter the wholesale price for the product sold.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Transfer the figure to Line 1 of the OTP Tax Return.

**Total Wholesale Inventory Value:** This section is not applicable to out-of-state wholesaler dealers.

### **Out-of-State Wholesale Dealer - OTP Form #2 Instructions (No Tax Paid):**

This form is to report all products sold and delivered to a tribal retail dealer pursuant to NRS 370.503(c)(d), sold and delivered to the U.S. military pursuant to NRS 370.503(a) and/or sold to a person who holds a current, valid license to operate a medical cannabis establishment in Nevada pursuant to NRS Chapter 678B during the reporting period. Copies of the sale invoices or submission of the Department approved data templates are required showing the products were shipped to the exempt entity and/or location. If data templates are submitted, copies of invoices must be available upon request by the Department.

Wholesale prices reported on this form are a reduction of the total wholesale price of products sold by an out-of-state wholesale dealer to an in-state retail dealer or ultimate consumer for which no tax was paid by the wholesale dealer. As such, the wholesale price of any products claimed on this form must be included in the wholesale price reported on Line 1 and Line 2 of the OTP Tax Return.

**Sale Code:** Enter the sale code indicating the type of customer the product was sold to; Tribal retail dealer, U.S. Military, or Medical Cannabis establishment.

**Invoice Date:** Enter the date of the sale or distribution.

**Invoice Number:** Enter the invoice number of the sale or distribution.

**Customer Name and Address:** Enter the name and address of the customer the products were sold or distributed to.

**Wholesale Price:** Enter the wholesale price of the products sold to the indicated customer.

**Total Wholesale Price:** Total all figures in the Wholesale Price column and enter the total here. Then, transfer this figure to Line 4 of the OTP Tax Return.

### **OTP Excise Tax Return Form #3 Instructions (Tax Previously Paid):**

This form is not to applicable for out-of-state licensed wholesale dealers.

### **OTP Excise Tax Return Form #4 Instructions (Credits):**

This form is to report products returned to the manufacturer which can no longer be sold pursuant to NRS 370.490. Wholesale prices reported on this form are a credit for tax previously paid by **you**. As such, the wholesale price of any product claimed on this form must have been included wholesale price reported on Line 1 and Line 2 of the OTP Tax Return in the reporting period the product was originally received.

If the products were originally sold and returned to you by your customer, a copy of the credit memo issued by you, along with a copy of the credit memo indicating those products were returned to the manufacturer, must be included.

**Date:** Enter the month and year you originally reported and paid tax to the Department on the products returned.

**Customer Name:** If the products were originally sold or distributed and then returned to you, enter the name of your customer.

**Customer Credit Memo Number:** If the product was returned to you by your customer, enter the credit memo number issued by you.

**Manufacturer Name:** Enter the name of the manufacturer the unsaleable products were returned to.

**Manufacturer Credit Memo Number:** Enter the credit memo number issued by the manufacturer.

**Wholesale Price:** Enter the wholesale price of the products returned to the manufacturer for which tax was previously reported and paid to the Department by you.

**Total Wholesale Price:** Total all figures in the Wholesale price column and enter the total here. Then, transfer this figure to Line 6 of the OTP Tax Return.

### **OTP Excise Tax Return Form #5 Instructions (RYO):**

This form is to report **all** roll-your-own (RYO) cigarette tobacco sold into Nevada to an in-state retail dealer or ultimate consumer during this reporting period for which no tax was paid. Pursuant to Chapters 370 and 370A of the Nevada Revised Statutes, the Department is required to compile information regarding RYO received and/or sold in this State. The Department maintains a Tobacco Directory which lists all brands of RYO and the manufacturers of those brands that can legally be sold in Nevada. For RYO manufacturers and brands, please review the Nevada Tobacco Directory here: <https://tax.nv.gov/tax-types/cigarette-other-tobacco-products-tax/>.

**RYO Brand Name:** Enter the full brand name of the RYO sold (do not abbreviate). Ex. Zig Zag, Bugler, Drum, Gambler, etc. A separate line must be completed for each brand.

**Sold RYO - Taxable Sales:** Enter the number of ounces of RYO sold in Nevada by an out-of-state wholesale dealer to a retail dealer or ultimate consumer in Nevada.

**Sold RYO - Exempt Sales:** Enter the number of ounces of RYO sold and delivered to a tribal retail dealer, to the U.S. Military, or to a medical cannabis establishment in Nevada.

**Name and Address of the RYO Manufacturer:** Enter the name and address of the manufacturer who physically manufactured the RYO brand as indicated on the Nevada Tobacco Directory.

**Name and Address of the Company the RYO Was Purchased From:** Enter the name and address of the company who the RYO brand was physically purchased from.

**NOTE:** Every month, the OTP Tax Return and the Affidavit of Wholesale Dealer must be submitted. If figures are entered on Lines 1 and/or 3 - 6 of the OTP Tax Return, corresponding forms must be submitted.

**If you have questions concerning this tax return and how to properly complete it, please call (775)**

**684-2000**

## **DEFINITIONS**

**NRS 370.008 “Alternative nicotine product” defined.** “Alternative nicotine product” means any noncombustible product containing nicotine that is intended for human consumption, whether chewed, absorbed, dissolved or ingested by any other means. The term does not include:

1. A vapor product;
2. A product made or derived from tobacco; or
3. Any product regulated by the United States Food and Drug Administration under subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.

**NRS 370.0318 “Other tobacco product” defined.** “Other tobacco product” means any tobacco of any description, any vapor product, any alternative nicotine product or any product made from tobacco, other than cigarettes.

**NRS 370.054 “Vapor product” defined.** “Vapor product”:

1. Means any noncombustible product containing nicotine or any other substance that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of the shape or size thereof, that can be used to produce vapor from nicotine or any other substance in a solution or other form, the use or inhalation of which simulates smoking.
2. Includes, without limitation:
  - (a) An electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device; and
  - (b) The components of such a product or device, whether or not sold separately, including, without limitation, vapor cartridges or other container of nicotine or any other substance in a solution or other form that is intended to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device, atomizers, cartomizers, digital displays, clearomizers, tank systems, flavors, programmable software or other similar products or devices. As used in this paragraph, “component” means a product intended primarily or exclusively to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen, or a similar product or device.
3. Does not include any product:
  - (a) Regulated by the United States Food and Drug Administration pursuant to subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.
  - (b) Subject to the excise tax on cannabis or cannabis products pursuant to NRS 372A.200 to 372A.380, inclusive.
  - (c) Purchased by a person who holds a current, valid medical cannabis establishment license pursuant to chapter 678B of NRS.

**NRS 370.440(6) “Wholesale dealer of other tobacco products” means any person who:**

- (a) Maintains a place of business in this State, purchases other tobacco products from the manufacturer or a wholesale dealer and possesses, receives, sells or otherwise disposes of such other tobacco products to wholesale dealers or retail dealers within this State;
- (b) Does not maintain a place of business in this State and sells or otherwise disposes of other tobacco products by any means, including, without limitation, through an Internet website, to wholesale dealers, retail dealers or ultimate consumers within this State; or
- (c) Manufactures, produces, fabricates, assembles, processes, labels or finishes other tobacco products within this State.

**NRS 370.440(7) “Wholesale price” means:**

- (a) Except as otherwise provided in paragraph (b), the price for which other tobacco products are sold to a wholesale dealer of other tobacco products, valued in money, whether paid in money or otherwise, without any discount or other reduction on account of any of the following:
  - (1) Trade discounts, cash discounts, special discounts or deals, cash rebates or any other reduction from the regular sales price;
  - (2) The cost of materials used, labor or service cost, interest charged, losses or any other expenses;
  - (3) The cost of transportation of the other tobacco products before its purchase by the wholesale dealer of other tobacco products;
  - (4) Any services that are a part of the sale, including, without limitation, shipping, freight, warehousing, customer service, advertising or any other service related to the sale; or
  - (5) The amount of any tax, not including any excise tax, imposed by the United States upon or with respect to the other tobacco product.
- (b) For other tobacco products sold to a retail dealer or an ultimate consumer by a wholesale dealer of other tobacco products described in paragraph (c) of subsection 6, the established price for which the other tobacco product is sold to the retail dealer or ultimate consumer before any discount or other reduction is made.