

MEDICAL MARIJUANA TAX RETURN
Cultivator, Producer, & Dispensary

For Department Use Only

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
3850 ARROWHEAD DR., 2nd FLOOR
CARSON CITY, NV 89706

Return for month ending

Due on or before

Date paid

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY. If the business name or address has changed, please contact the Call Center at (866) 962-3707 as soon as possible to update your account with the Department.

CULTIVATION FACILITY

1. TOTAL SALES MADE THIS PERIOD 1.

PRODUCTION FACILITY

2. TOTAL SALES MADE THIS PERIOD 2.

MEDICAL MARIJUANA DISPENSARY

3. TOTAL SALES MADE THIS PERIOD 3.

4. TOTAL COMBINED SALES MADE THIS PERIOD - (Line 1 + Line 2 + Line 3) 4.

5. TOTAL CALCULATED TAX [Line 4 x 2% (0.02)] 5.

6. CREDITS (Overpayments as determined by the Department) 6.

7. NET TAX DUE (Line 5 minus Line 6) 7.

8. PENALTY IF LATE (See Instructions) 8.

9. INTEREST IF LATE (See Instructions) 9.

10. PREVIOUS DEBTS (Outstanding Liabilities as determined by the Department) 10.

11. TOTAL AMOUNT DUE AND PAYABLE (Line 7+ Line 8 + Line 9 + Line 10) 11.

12. AMOUNT PAID 12.

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.**

MAKE CHECKS PAYABLE TO NEVADA DEPT OF TAXATION

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER 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

Nevada Department of Taxation
MEDICAL MARIJUANA TAX RETURN

Definitions:

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

Sales Price: The term “sales price” means the total amount for which medical marijuana is sold, valued in money, whether received in money or otherwise, without any deduction for:

1. The sellers cost for the medical marijuana sold
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, and any other expense incurred by the seller
3. Any amount for which credit is given to the purchaser by the seller
4. Any charges by the seller for any services necessary to complete the sale
5. Sales price does not include the amount of the seller's obligation for the excise tax on medical marijuana

Cultivation Facility: A “Cultivation Facility”, as defined in NRS 453A.056 means a business that:

1. Is registered with the Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453A.322; and,
2. Acquires, possesses, *cultivates*, delivers, transfers, transports, supplies or sells marijuana and related supplies to:
 - a. Medical Marijuana Dispensaries
 - b. Facilities for the production of edible marijuana products or marijuana-infused products or;
 - c. Other Cultivation Facilities

Production Facility (Facility for the production of edible marijuana products or marijuana infused products): as defined in NRS 453A.105: means a business that:

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.A.322 and
2. Acquires, possesses, manufactures, delivers, transfers, transports, supplies or sells edible marijuana products or marijuana-infused products to medical marijuana dispensaries

Medical Marijuana Dispensary: A “Medical Marijuana Dispensary”, as defined in NRS 453A.115 means a business that:

1. Is registered with the Nevada Division of Public and Behavioral Health of the Department of Health and Human Services pursuant to NRS 453.322 and
2. Acquires, possesses, delivers, transfers, transports, supplies, sells or dispenses marijuana, edible marijuana, and marijuana-infused products, and related supplies and educational materials to the holder of a valid registry identification card.

A "Cultivation Facility" may sell to another Cultivation facility, Production Facility or to a Medical Marijuana Dispensary. An excise tax is imposed on each wholesale sale in this State of marijuana made by the Cultivation Facility at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Cultivation Facility.

A “Production Facility” may produce and sell edible marijuana or marijuana-infused products to a “Medical Marijuana Dispensary” only. An excise tax is imposed on each wholesale sale in this State of those products at the rate of 2 percent of the sales price. The excise tax imposed for those particular sales are the obligation of the Production Facility.

A “Medical Marijuana Dispensary” may sell or dispense marijuana, edible marijuana products or marijuana-infused products to the holder of a valid registry identification card. An excise tax is imposed on the retail sales price at the rate of 2 percent of the sales price for those products. The excise tax imposed for those particular sales are the obligation of the Medical Marijuana Dispensary.

Penalty & Interest. 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%. Determine the number of days late the payment is, and multiply the net tax owed (Line 5) 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%. To calculate interest for each month late, multiply Line 5 x 0.75% (or .0075). The penalty and interest amounts are automatically calculated if you complete this form on-line.

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