



# NEVADA DEPARTMENT OF TAXATION

3850 Arrowhead Drive

Carson City, NV 89706

Phone (775) 684-2000

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

## APPLICATION FOR REMOTE RETAIL SELLER LICENSE

Please be aware, application review and approval may take up to 60 days.

The Retail Remote Seller License Fee is \$650.00 annually (AB471) 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

**YOU MAY NOT POSSESS, PURCHASE OR SELL ANY CIGARS OR PIPE TOBACCO UNTIL LICENSED BY THE DEPARTMENT**

Date You Intend to Start Remote Selling:		Federal Identification #:	
Entity Type (Sole Proprietor, Partnership, LLC, Corporation, Other):		State of Incorporation:	
Entity Name:			
Doing Business As (DBA)/Fictitious Firm Name:			
Does Applicant Hold a NV State Business License?		County and/or City?	
Yes	No	Yes	No Where?
Entity Address:			
Mailing Address:			
Location Address:			
Business Phone Number:		Business Website:	
<b>OWNERS/OFFICERS/PARTNERS:</b>			
Complete the information below for all owners, partners, corporate officers, managers, members, etc.			
Name:		Title:	
Residential Address:		City, State, Zip:	
SSN#:		% Owned:	
Name:		Title:	
Residential Address:		City, State, Zip:	
SSN#:		% Owned:	
Name:		Title:	
Residential Address:		City, State, Zip:	
SSN#:		% Owned:	
Name:		Title:	
Residential Address:		City, State, Zip:	
SSN#:		% Owned:	
Name:		Title:	
Residential Address:		City, State, Zip:	
SSN#:		% Owned:	
Contact Telephone Number:		Contact Fax Number:	
Ext:			
Contact Email Address:			
Has Any Person(s) Directly or Indirectly Owning 10% or More of this Business Been			
Criminal Charges: Yes No			
Convicted of a Crime or Received Civil Penalties Related to Tobacco Enforcement? Civil Penalties: Yes No			
If Yes, Provide Details, Including Final Outcome of All Tobacco-Related Charges and/or Penalties. If needed, add attachment.			

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

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

<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you intend to sell cigars, including premium cigars, and pipe tobacco to consumers?
<input type="checkbox"/> YES	<input type="checkbox"/> NO	Do you utilize or intend to utilize a warehouse, distribution center or logistics company to receive and distribute shipments of cigars and pipe tobacco?
<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 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.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand it is illegal to possess, purchase and sell cigars and pipe tobacco without proper tobacco licensing from the Department of Taxation (Department).
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all tobacco licensing must be signed by an authorized person of the company and posted at the business location in a conspicuous place where it can be seen by the public and, if applicable, include the license information on the business website.
<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 you must complete an application for each business location you want to sell cigars and pipe tobacco from, including if a business already had a license but has since moved.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand if you move locations, change corporate or fictitious firm names, change your website or close your business; it is your responsibility to notify the Department.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand that since you are selling or distributing cigars and pipe tobacco in a non-face to face transaction, you must comply with all state laws regarding packaging and labeling requirements; perform an age verification through an independent, third-party age verification service that compares information available from a commercially available database, or aggregate of such databases, that are regularly used by governmental agencies and businesses for the purposes of age and identity verification to the personal information entered by the person during the ordering process to establish that the person is over the age of 21 years pursuant to NRS 202.24935, as amended by AB 471, Section 20.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand you cannot purchase cigars and pipe tobacco from a licensed Tobacco Retail Dealer.
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You know where to find the required forms and reports for a Remote Retail Seller on our website. The Department's web address is <a href="https://tax.nv.gov">https://tax.nv.gov</a> .
<input type="checkbox"/> YES	<input type="checkbox"/> NO	You understand all invoices, reports and records for sales made to ultimate consumers must be kept at the licensed location for a minimum of <b>five (5) years</b> ; 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 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.

If you operate or intend to operate a warehouse, distribution center or utilize a logistics company that will receive and distribute cigars and pipe tobacco for you and the warehouse, distribution center or logistics company is not currently licensed with the Department, a separate application must be completed and approved prior to the warehouse, distribution center or logistics company receiving or distributing product to ultimate consumers in this State. 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, distribution center or logistics company 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 Chapter 370 of NRS and Nevada Administration Code, and all Federal laws. Noncompliance will result in civil penalties, revocation or suspension 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:** The easiest way to submit the application is by going to the Department's E-Services website at <https://MyNVTax.nv.gov>. Alternatively, you can submit this completed and signed form to [taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us) with 'Application for Retail Remote Seller License' in the email subject line (email cannot exceed 10 MB) or mail your application to the address listed the on the first page of this form.

If you have any questions about this license type or how to complete this application, please contact the Department's Tobacco Enforcement Unit at 775-684-2165 or [taxation-adminMSA@tax.state.nv.us](mailto:taxation-adminMSA@tax.state.nv.us). Also, please check the Department's website, <https://tax.nv.gov>, 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.**