



STATE OF NEVADA
DEPARTMENT OF TAXATION
WHOLESALE CANNABIS TAX RETURN
CULTIVATION FACILITY

TID# - LOC: -
Return for Period Ending: Choose Date
Due on or Before:
Date Paid: 09/14/26

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

Each transfer of Cannabis between identically owned cultivation facilities must be reported on the Wholesale Cannabis Supplemental Transfer Form and submitted with the tax return.

Cannabis First Time Sales

Total Quantity Sold Fair Market Value Total Taxable Value/Sales

1. Small/Popcorn Bud in pounds			
a. affiliate sales		x \$729	1a.
b. non-affiliate sales		N/A	1b.
2. Cannabis Flowers/Buds in pounds			
a. affiliate sales		x \$1,037	2a.
b. non-affiliate sales		N/A	2b.
3. Cannabis Leaves/Trim/Shake in pounds			
a. affiliate sales		x \$150	3a.
b. non-affiliate sales		N/A	3b.
4. Immature (not flowering) Cannabis Plants in units			
a. affiliate sales		x \$6	4a.
b. non-affiliate sales		N/A	4b.
5. Wet Whole Plants in pounds			
a. affiliate sales		x \$122	5a.
b. non-affiliate sales		N/A	5b.
6. Pre-rolled Cannabis Cigarettes/Joints in pounds			
a. affiliate sales		x \$1,134	6a.
b. non-affiliate sales		N/A	6b.
7. Unsalable Flower Approved for Extraction in pounds			
a. affiliate sales		x \$150	7a.
b. non-affiliate sales		N/A	7b.
8. Unsalable Trim Approved for Extraction in pounds			
a. affiliate sales		x \$50	8a.
b. non-affiliate sales		N/A	8b.
9. Total Affiliate Taxable Value and Non-Affiliate Sales (add Lines 1a - 8b)			9.
10. Total Calculated Tax (Line 9 x 15% or .15)			10.
11. Less Credit(s) Approved by the Department			11.
12. Net Tax Due			12.
13. Penalty (see instructions)			13.
14. Interest (see instructions)			14.
15. Previous Debt (outstanding liabilities as determined by Department)			15.
16. Total Amount Due and Payable (Line 12+Line 13+ Line 14+ Line 15)			16.
17. Amount Paid			17.

Did you have any first wholesale sale of cannabis that took place on Tribal land for this reporting period?

☐ **Yes**

In accordance with NRS 223.250, if the first wholesale sale of cannabis takes place on Tribal land, the Wholesale Cannabis Tax is not owed to the State of Nevada, but rather to the Tribe where the transaction occurred. The Wholesale Cannabis Tax for tribal land sales should be submitted directly to the respective Tribal government. Do not report tribal land sales on this form. For each first wholesale sale of cannabis on Tribal land, you must be report this on the **Wholesale Cannabis Supplemental Tribal Land Sales Form**.

☐ **No**

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.

PRINT NAME OF PERSON SIGNING RETURN

**A RETURN MUST BE FILED EVEN IF
NO TAX LIABILITY EXISTS**

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

PRINT

TITLE

PHONE NUMBER
(WITH AREA CODE)

FEDERAL TAX ID NUMBER (FEIN OR SSN)

DATE

Nevada Department of Taxation

WHOLESALE CANNABIS TAX RETURN

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

Cultivation Facility: A “Cannabis Cultivation Facility”, as defined in NRS 372A.210, means:

1. A medical cannabis cultivation facility; or
2. An adult-use cannabis cultivation facility.

Affiliate: An affiliate means a person who, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, a specified person, as defined in Assembly Bill 430.

Affiliate Sale: A sale to an affiliate cannabis facility.

Non-Affiliate Sale: A sale to a cannabis facility of which the cannabis facility does not fall into the category "affiliate".

Tribal Land Sale: A sale to a cannabis facility located in any of the recognized Tribal lands. Tax is not due to the State on these sales.

Product Categories: The following product category standards as established by industry, Taxation and the Cannabis Compliance Board:

- **Small/Popcorn Buds:** Small bud consist of product in the flowering stage equivalent in size to a nickel. *Note: Kief should be reported in this category as 'Small Buds'.*
- **Cannabis Flowers/Buds:** Buds consist of product in the flowering stage.
- **Cannabis Leaves/Trim/Shake:** Trim consists of any part of the plant other than the bud or wet whole plant.
- **Immature Plants:** Immature plants consist of non-flowering plants that are no taller than eight inches and no wider than eight inches produced from cutting, clipping, or seeding.
- **Wet Whole Plant:** Wet Whole Plant is a cannabis plant that has been weighed within 2 hours of the batch being harvested and without any further processing, including any artificial drying such as increasing the ambient temperature of the room or any other form of drying, curing or trimming. Tax must be calculated and paid on the total Wet Whole Plant weight. If the Wet Whole Plant is not weighed within 2 hours of the batch being harvested or is subjected to further processing before being weighed, the excise tax on such plant cannot be calculated and paid on the Wet Whole Plant basis and must instead be calculated and paid at the Bud and Trim rates.
- **Pre-roll:** An individual cannabis cigarette or joint. Pre-rolls must be calculated on the basis of the total weight of cannabis contained in each pre-roll and sold by a cultivator as recorded in the seed-to-sale tracking system, regardless of whether the pre-roll is made by a cultivator or a subsequent cannabis establishment.
- **Unsalable Flower:** Unsalable flower is bud that is designated for the extraction of cannabis concentrate and not for direct sales to consumers.
- **Unsalable Trim:** Unsalable trim consists of trim that is designated for the extraction of cannabis concentrate and not for direct sales to consumers.

Imposition and Amount of Tax on Wholesale Sales:

Per NRS 372A.290, an excise tax is hereby imposed on the first wholesale sale in this State of cannabis by a medical or adult-use cannabis cultivation facility to another cannabis establishment at the rate of 15 percent of:

- a) The fair market value at wholesale of the cannabis if the sale is made to an affiliate of the medical or adult-use cannabis cultivation facility; or
- b) The contracted sales price of the cannabis, if the sale is made to a cannabis establishment that is not an affiliate of the medical or adult-use cannabis cultivation facility.

The excise tax imposed pursuant to this subsection is the obligation of the cultivation facility.

NRS 372A.290 (8)(g) - "Wholesale sale" means the first sale or transfer of cannabis by a cannabis cultivation facility to another cannabis establishment.

The term does not include a transfer of cannabis by a cannabis cultivation facility to another cannabis cultivation facility when both cannabis cultivation facilities share identical ownership.

Product transferred between identically owned cultivation facilities; such transfers are not subject to the imposition of the tax. The *Wholesale Cannabis Supplemental Form* **MUST** also be completed and submitted with this form. However, subsequent sales to any other cannabis establishment is considered a wholesale sale and is subject to the tax.

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

Line-by-Line Instructions:

Line 1a: Enter the amount, in pounds, of small/popcorn bud sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value/Sale, Line 1a.

Line 1b: Enter the amount, in pounds, of small/popcorn bud sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of small/popcorn bud sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sale, Line 1b.

Line 2a: Enter the amount, in pounds, of cannabis flowers/buds sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value/Sale, Line 2a.

Line 2b: Enter the amount, in pounds, of cannabis flowers/buds sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of cannabis flowers/buds sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sale, Line 2b.

Line 3a: Enter the amount, in pounds, of leaves/trim/shake sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 3a.

Line 3b: Enter the amount, in pounds, of leaves/trim/shake sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of leaves/trim/shake sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 3b.

Line 4a: Enter the amount, in units, of the immature cannabis plants sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 4a.

Line 4b: Enter the amount, in units, of the immature cannabis plants sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of immature cannabis plants sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 4b.

Line 5a: Enter the amount, in pounds, of wet whole plants sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 5a.

Line 5b: Enter the amount, in pounds, of wet whole plants sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of wet whole plants sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 5b.

Line 6a: Enter the amount, in pounds, of pre-rolled cannabis cigarettes/joints sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 6a.

Line 6b: Enter the amount, in pounds, of pre-rolled cannabis cigarettes/joints sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of pre-rolled cannabis cigarettes/joints sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 6b.

Line 7a: Enter the amount, in pounds, of unsalable flower approved for extraction sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 7a.

Line 7b: Enter the amount, in pounds, of unsalable flower approved for extraction sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of unsalable flower approved for extraction sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 7b.

Line 8a: Enter the amount, in pounds, of unsalable trim approved for extraction sold to "affiliate" cannabis facilities during the month in Total Quantity Sold. Multiply the Affiliate Total Quantity Sold amount by the Fair Market Value and enter result as Total Taxable Value, Line 8a.

Line 8b: Enter the amount, in pounds, of unsalable trim approved for extraction sold to "non-affiliate" cannabis facilities during the month in Total Quantity Sold. Enter the total sales of unsalable trim approved for extraction sold to "non-affiliate" cannabis facilities in Total Taxable Value/Sales, Line 8b.

Line 9: Enter the total Affiliate Taxable Value and Non-Affiliate Sales (add Line 1a through Line 8b).

Line 10: Multiply the value of Line 9 by 15% (0.15).

Line 11: Enter the 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 12: Subtract Line 11 from Line 10 and enter the result.

Line 13: 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 12) 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 14: To calculate interest, multiply Line 12 x 0.75% (.0075) for each month, or fraction thereof, late.

Line 15: Enter any amount due for prior reporting periods for which you have received a Department of Taxation debt notice.

Line 16: Add Lines 12 – 15 and enter the amount.

Line 17: Enter the total amount paid with this return.

Wholesale Cannabis Supplemental Form Instructions:

This is a two-tab worksheet to report **ALL** cannabis products transferred to identically owned affiliate(s) during the reporting period. Only one tab needs to be completed. This form must be submitted with the Wholesale Cannabis return if these transactions occur during the reporting period. Please see the instructions below.

Cannabis Supplemental Form (tab one):

Business Entity Name: Enter the business name of the entity who is performing the transfer.

Taxpayer ID: Enter the Taxpayer Identification Number for the entity transferring the product.

Transfer Code: Select the code number (1 – 8) to indicate what product was transferred:

- 1: Small/Popcorn Buds in pounds
- 2: Cannabis Flowers/Bud in pounds
- 3: Cannabis Leaves/Trim/Shake in pounds
- 4: Immature (Not Flowering) Cannabis Plants in units
- 5: Wet Whole Plants in pounds
- 6: Pre-rolled Cannabis Cigarettes/Joints in pounds
- 7: Unsaleable Flower Approved for Extraction in pounds
- 8: Unsaleable Trim Approved for Extraction in pounds

Transfer Date: This is the date that the product was transferred from one facility to another.

Total Quantity Transferred: All categories, except Category 4, are to be recorded in pounds. Category 4 is to be reported in units.

Invoice Number: Enter the invoice number as it pertains to that specific transfer.

Name and Address of Affiliate: Enter the name and address of the affiliate who received the transfer.

Wholesale Price of Product: Enter the total dollar amount of transferred product as it would calculate on page one of the Wholesale Cannabis Tax Return.

Cannabis Supplemental Data Dump tab two):

This section is designed to allow the importing of mass data (transfers). If the information required has already been tracked by the entity performing the transfer, the information can be entered on this tab.

NRS 223.250 Governor may enter into agreements with tribal governments concerning coordination of cross-jurisdictional administration of state and tribal government laws relating to use of cannabis.

1. The Governor or his or her designee may enter into one or more agreements with tribal governments in the State to efficiently coordinate the cross-jurisdictional administration of the laws of this State and the laws of the tribal governments relating to the use of cannabis. Such an agreement may include, without limitation, provisions relating to:

(d) The administration of law relating to taxation.

NEW - Wholesale Cannabis Supplemental TRIBAL LAND SALES Form Instructions:

This is a two-tab worksheet to report **ALL** cannabis products sold on Tribal Land during the reporting period. This form **must** be submitted with the Wholesale Cannabis Tax Return if these transactions occur during the reporting period. Only one tab needs to be completed. Please see the instructions below.

Cannabis Sales to Tribal Land (Tab 1):

Cannabis Cultivator Name: Enter the business name of the entity who made the sale.

Taxpayer ID: Enter the Taxpayer Identification Number for the entity selling the product.

Sale Codes: Select the code number (1 – 8) to indicate what product was sold.

- 1: Small/Popcorn Buds in pounds
- 2: Cannabis Flowers/Bud in pounds
- 3: Cannabis Leaves/Trim/Shake in pounds
- 4: Immature (Not Flowering) Cannabis Plants in units
- 5: Wet Whole Plants in pounds
- 6: Pre-rolled Cannabis Cigarettes/Joints in pounds
- 7: Unsalable Flower Approved for Extraction in pounds
- 8: Unsalable Trim Approved for Extraction in pounds

Sale Date: This is the date the Tribal Land sale was transacted.

Total Quantity Sold: Enter the total quantity sold for each item listed. All categories, except Category 4, are to be recorded in pounds. Category 4 is to be reported in units.

Invoice Number: Enter the invoice number as it pertains to that specific sale.

Tribal Dispensary Name: Enter the name of the Nevada Tribal Land customer who received the products.

Tribal Dispensary Street Address: Enter the Nevada street address of the Tribal Land customer who received the products.

Tribal Dispensary City: Enter the Nevada city of the Tribal Land customer who received the products.

Tribal Dispensary State (abbr): This **must** be NV for the Tribal Land customer who received the products.

Tribal Dispensary Zip Code: Enter the Nevada zip code for the Tribal Land customer who received the products.

Wholesale Price of Product: Enter the total dollar amount of product sold as it would calculate on Page 1 of the Wholesale Cannabis Tax Return.

Cannabis Sales Tribal Data Dump (Tab 2):

This section is designed to allow the importing of mass data (sales). If the information required has already been tracked by the entity performing the sale, the information can be entered on this tab.