

NEVADA DEPARTMENT OF TAXATION

One-Time OTHER TOBACCO PRODUCTS (OTP) Excise Tax Return

If sales are made, this form must be completed and submitted to the Department of Taxation with payment **no later than the 25th of the month following the event.**

Mail Completed Return With Payment To: Nevada Department of Taxation
1550 College Parkway Ste 115
Carson City NV 89706

EVENT INFORMATION

Location of Event: _____ Date(s) of Event: _____

Name of Event: _____

ATTENDEE INFORMATION

Business Name: _____

Doing Business As: _____

Business Address: _____

Business Phone#: _____

Business FID#: _____

OTP EXCISE TAX

SAMPLES ARE NOT INTENDED FOR RESALE PURPOSES

1 Total Wholesale Price of Other Tobacco Products Sold at Event: _____

2 Calculated OTP Excise Tax (30% (.3) of Line 1): _____

3 Collection Allowance (0.25% (.0025) of Line 2): _____

4 Total OTP Excise Tax Due (Line 2 - Line 3): _____

INSTRUCTIONS

Pursuant to Nevada Revised Statute (NRS) 370.450, OTP is subject to an excise tax of 30 percent and must be remitted by any wholesale dealer who sells or distributes any product made from tobacco, other than cigarettes, alternative nicotine products and vapor products in the State of Nevada. A wholesale dealer is defined as any person who brings or causes to be brought into this State other tobacco products purchased from the manufacturer or a wholesale dealer and who stores, sells or otherwise disposes of such other tobacco products within this State. Wholesale price means the established price for which other tobacco products are sold to a wholesale dealer before any discount or other reduction is made.

Line 1: Enter the wholesale price of all OTP sold during the event.

Line 2: Calculate the OTP excise tax by multiplying Line 1 by 30 percent (.3).

Line 3: Pursuant to NRS 370.450(3), a wholesale dealer is entitled to retain 0.25 percent of the taxes collected to cover the costs of collecting and administering the taxes. Calculate the collection allowance by multiplying Line 2 by .25% (.0025).

Line 4: Enter the Total OTP Excise Tax Due by subtracting Line 3 from Line 2.

If payment is by check or money order, please make it payable to the Nevada Department of Taxation for the full amount of OTP excise tax due.

REQUIRED AUTHORIZED SIGNATURE

By signing below, the person acknowledges that he/she is the person authorized to act on behalf of the above stated business and that all information contained on this form, including any accompanying schedules and statements, has been examined and to the best of his/her knowledge and belief is a true and correct return.

Name of Authorized Representative: _____

Title: _____

Phone#: _____

Date: _____

Signature: _____