



STATE OF NEVADA
DEPARTMENT OF TAXATION
REMOTE RETAIL SELLER (RRS) TAX
RETURN

RRS: - -
 Return for Period Ending:
 Due on or Before:
 Date Paid:

Business or Individual's Name			
Physical Address			
City, State, Zip			

Mail Returns to: Nevada Department of Taxation
 3850 Arrowhead Drive
 Carson City, NV 89706

This return can be emailed to: Taxation-AdminMSA@tax.state.nv.us

Make checks payable to: Nevada Department of Taxation

Check this box if this is an amended return for the specified filing period

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.

1.	TOTAL ACTUAL COST OF ALL CIGARS AND PIPE TOBACCO RECEIVED IN NEVADA BY AN IN-STATE REMOTE RETAIL SELLER OR SOLD INTO NEVADA BY AN OUT-OF-STATE REMOTE RETAIL SELLER TO AN ULTIMATE CONSUMER DURING THE REPORTING PERIOD <small>(Appropriate RRS Back-up Form(s) must be completed in their entirety; RRS Form #1 for product received and/or RRS Form #2 for product sold. See instructions.)</small>	
2.	TOTAL ACTUAL COST LIST PRICE OF ALL CIGARS AND PIPE TOBACCO RECEIVED IN NEVADA BY AN IN-STATE REMOTE RETAIL SELLER OR SOLD INTO NEVADA BY AN OUT-OF-STATE REMOTE RETAIL SELLER TO AN ULTIMATE CONSUMER DURING THE REPORTING PERIOD <small>(Appropriate RRS Back-up Form(s) must be completed in their entirety; RRS Form #1 for product received and/or RRS Form #2 for product sold. See instructions.)</small>	
2a.	During the current or previous calendar year, did your total remote retail sales of ALL cigars, pipe tobacco, or both, to consumers in this State exceed \$100,000; or did you make 200 or more separate remote retail sales of these products? (Please note, once this threshold is met, all future sales are subject to the Remote Retail Sellers Excise Tax.)	YES NO
3.	TOTAL ACTUAL COST OF ALL CIGARS AND PIPE TOBACCO, EXCLUDING PREMIUM CIGARS , SOLD BY THE REMOTE RETAIL SELLER TO AN ULTIMATE CONSUMER IN NEVADA DURING THE REPORTING PERIOD. <small>(RRS Form #2 must be completed in its entirety. This amount must match the "Total Actual Cost for Non-Premium Cigars" amount on RRS Form #2.)</small>	
4.	TAX DUE FOR ALL CIGARS AND PIPE TOBACCO SOLD, EXCLUDING PREMIUM CIGARS (LINE 3 x 30% or .30)	
THIS SECTION IS FOR REPORTING EXCISE TAX DUE FROM ALL PREMIUM CIGARS (see instructions for definition of Premium Cigar)		
5.	TOTAL ACTUAL COST OF ALL PREMIUM CIGARS "ONLY" SOLD BY THE REMOTE RETAIL SELLER TO AN ULTIMATE CONSUMER IN NEVADA DURING THE REPORTING PERIOD <small>(RRS Form #2 must be complete in its entirety. This amount must match the "Total Actual Cost of Premium Cigars" amount on RRS Form #2. See instructions.)</small>	
6.	TAX DUE FOR ALL PREMIUM CIGARS "ONLY" SOLD BY THE REMOTE RETAIL SELLER TO AN ULTIMATE CONSUMER IN NEVADA DURING THE REPORTING PERIOD <small>(RRS Form #2 must be completed in its entirety. This amount must match the "Total Premium Cigar Tax Due" amount on RRS Form #2. See instructions.)</small>	
THIS SECTION IS FOR CALCULATING THE TOTAL TAX DUE FOR ALL CIGARS AND PIPE TOBACCO		
7.	EXCISE TAX DUE FOR ALL CIGARS AND PIPE TOBACCO, INCLUDING PREMIUM CIGARS (LINE 4 + LINE 6)	
8.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT (COPY OF VALIDATED CREDIT NOTICE MUST BE ATTACHED TO BE ALLOWED)	
9.	TAX DUE (LINE 7 - LINE 8)	
10.	PENALTY (LINE 9 x PENALTY AMOUNT. SEE INSTRUCTIONS FOR THE APPLICABLE PENALTIES.)	
11.	INTEREST (LINE 9 x .75% or .0075 FOR EACH MONTH, OR FRACTION THEREOF, LATE)	
12.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	
13.	TOTAL DUE (LINE 9 + LINE 10 + LINE 11 + LINE 12)	
14.	TOTAL AMOUNT REMITTED WITH RETURN (MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION)	



STATE OF NEVADA
DEPARTMENT OF TAXATION
REMOTE RETAIL SELLER (RRS) TAX
RETURN

RRS: - -

Return for Period Ending:

AFFIDAVIT OF REMOTE RETAIL SELLER

An authorized officer of the Remote Retail Seller MUST sign this form attesting to the following:

This certification must be signed by a qualified officer authorized to bind the Remote Retail Seller.

Under penalty of perjury, I certify that the Remote Retail Seller submitting the attached forms, Remote Retail Seller (RRS) Tax Return with Form #1 and Form #2 (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 of the Nevada Revised Statutes (NRS).

My position with the Remote Retail Seller and my actual authority to certify on behalf of the Remote Retail Seller 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 Remote Retail Seller is required to comply with state and federal laws concerning the possession, distribution, and sale of cigars and pipe tobacco products.

I understand that if the Remote Retail Seller fails to comply with any of the provisions of Chapter 370 and Assembly Bill 471, the Department may take enforcement action which may include: imposing civil penalties, denying the renewal of a license, the suspension and/or revocation of a license, and referral for criminal charges. The Attorney General's Office may also separately impose civil penalties pursuant to NRS 370.523, 370.695, and 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, are true, correct, and complete.

Remote Retail Seller Name (print)

Contact Name

Representative Name (print)

Contact Email Address

Representative Title

Contact Telephone Number

Representative Signature

Date

Remote Retail Seller Tax Return Instructions

In-State Remote Retail Seller

- Line 1: Enter the total Actual Cost of all cigars and pipe tobacco, **including premium cigars**, received in Nevada by an in-state Remote Retail Seller (RRS) during the reporting period.
RRS Form #1 must be completed. Transfer the Total Actual Cost on RRS Form #1 to this line.
- Line 2: Enter the Total Actual Cost List Price of all cigars and pipe tobacco, **including premium cigars**, received in Nevada by the in-state Remote Retail Seller during the reporting period.
RRS Form #1 must be completed. Transfer the Total Actual Cost List Price on RRS Form #1 to this line.
- Line 2a: Check **YES** if the cumulative gross receipts from remote retail sales of cigars and/or pipe tobacco by the remote retail seller to ultimate consumers in Nevada exceed \$100,000; or the Remote Retail Seller makes 200 or more separate remote retail sales of cigars and/or pipe tobacco to ultimate consumers in Nevada in the current or during the preceding 12 months.
Check **NO**, if this threshold specified above has not been met.
Please note, once you meet the threshold, all future sales are subject to the Remote Retail Seller Excise Tax.
- Line 3: Enter the Total Actual Cost of all cigars and pipe tobacco, **excluding premium cigars**, sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. You must separate out the total amount for Actual Cost of all cigars and pipe tobacco sold (**PS**), excluding premium cigars, listed on RRS Form #2 and transfer that amount to this line.
- Line 4: Enter the tax due, **excluding tax from premium cigars** by multiplying Line 3 by 30% (.30).
- Line 5: Enter the total Actual Cost for **premium cigars only** sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. You must separate out the total amount for Actual Cost of **premium cigars only** (**PCS**) listed on RRS Form #2 and transfer that amount to this line.
- Line 6: Enter the total tax due for **premium cigars only** sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. See Page 7 for how to calculate Premium Cigar Tax.
RRS Form #2 must be completed. Transfer the amount in Tax Due, Premium Cigars Only on RRS Form #2 to this line.
- Line 7: Enter the total tax due for **all cigars and pipe tobacco, including premium cigars** by adding Line 4 to Line 6.
- Line 8: Enter the amount of credits for which you have received a valid Department of Taxation credit notice you would like to use for this reporting period. Please note: Do not take credits you haven't received a Department credit notice for.
- Line 9: Enter the amount of tax due after applying any valid credits by subtracting Line 8 from Line 7.
- Line 10: If this return is not submitted and/or postmarked and the taxes paid on or before the 20th of the month, in accordance with NRS 370.523, any person who fails to pay any tax imposed pursuant to the provisions of NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, or sections 1.1 to 3.9, inclusive of AB471, within the time prescribed by law or regulation shall, in addition to the tax due: for a first failure to pay taxes owed is 10 percent (10% or .10) of the tax due but unpaid; for a second and each subsequent such failure in a 24-month period, the penalty is 25 percent (25% or .25) of the amount of tax owed but unpaid. 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 Violations	Penalty Percentage	Multiply By:
1st	10%	0.10
2nd	25%	0.25
3rd	25%	0.25

In addition to any other penalty authorized by law, pursuant to NRS 370.523(1), the Department may 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. Each violation of any provision of this chapter is considered a separate violation. Any person who fails to pay any taxes imposed pursuant to NRS 370.440 to 370.503, inclusive, or sections 1.1 to 3.9, inclusive of AB471, shall in addition to the tax due, pay the penalty percentage listed above and for the first and second violation in a 24-month period, the Department may suspend or revoke the license of that licensee. For a 3rd such failure and each subsequent failure in a 24-month period, 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 11: If this return is not submitted and/or postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by Line 9 for each month, or fraction of, 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 12: Enter the amount of any other liabilities you have established with the Department.
- Line 13: Enter the total tax due by adding Line 9 through Line 12.
- Line 14: Enter the amount remitted with this return.

In-State Remote Retail Seller Form #1

This form is to report all cigars and pipe tobacco, **including premium cigars**, received or otherwise brought or caused to be brought into Nevada by an in-state Remote Retail Seller during the preceding month; **Product Received (PR)** is for all cigars and pipe tobacco, **not including premium cigars**, and **Premium Cigars Received (PCR)** is for all premium cigars received.

SKU Number: Enter the stock keeping unit (SKU) number for each item on each invoice the Remote Retail Seller received. See the definition for SKU on Page 10.

Product Code: Enter the product code indicating whether the product received in Nevada was cigars and pipe tobacco (**PR**), **not including premium cigars**, or if the product received was premium cigars (**PCR**).

Date: Enter the date the product was received by the in-state Remote Retail Seller.

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

Received From Name: Enter the name of the company the products were purchased from.

Street Address: Enter the street address of the company the products were purchased from.

City: Enter the city of the company the products were purchased from.

State (abbr): Enter the state of the company the products were purchased from.

Zip Code: Enter the zip code of the company the products were purchased from.

Actual Cost: Enter the Actual Cost List Price per SKU on each invoice for the product received by the in-state Remote Retail Seller. Add more pages if needed. See the definition for Actual Cost on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Total Actual Cost: Enter the Total Actual Cost for all products received by adding up the column and enter the amount. Transfer this number to Line 1 of the RRS Return on Page 1. If multiple pages were used, add up the total from each page and that is the amount you will transfer to Line 1.

Actual Cost List Price: Enter the Actual Cost List Price per SKU on each invoice for the product received by the in-state Remote Retail Seller. Add more pages if needed. See the definition for Actual Cost List Price on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Total Actual Cost List Price: Enter the Total Actual Cost List Price for all products received by adding up the column and entering the amount. Transfer this number to Line 2 of the Remote Retail Seller Tax Return on Page 1. If multiple pages were used, add up the total from each page and that is the amount you will transfer to Line 2.

In-State Remote Retail Seller Form #2

This form is to report all cigars and pipe tobacco, **including premium cigars**, sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the preceding month; **Product Sold (PS)** is for all cigars and pipe tobacco, **not including premium cigars**, and **Premium Cigars Sold (PCS)** is for all premium cigars only sold.

SKU Number: Enter the stock keeping unit (SKU) number for each item on each invoice sold. See the definition for SKU on Page 10.

Product Code: Enter the product code indicating whether the product sold in Nevada was cigars and pipe tobacco (**PS**), **not including premium cigars**, or if the product sold was premium cigars (**PCS**).

Date: Enter the date the product was sold by the Remote Retail Seller to an ultimate consumer in Nevada.

Invoice Number: Enter the invoice number for the sale made in Nevada.

Sold to Name: Enter the name of the person (ultimate consumer) in Nevada the products were sold to.

Street Address: Enter the street address in Nevada for the person the products were sold to.

City: Enter the city in Nevada for the person the products were sold to.

State (abbr): This field will always be Nevada on this form.

Zip Code: Enter the zip code in Nevada for the person the products were sold to.

Actual Cost: Enter the Actual Cost per SKU for all cigars and pipe tobacco, **including premium cigars**, sold to an ultimate consumer in Nevada by the in-state Remote Retail Seller during the reporting period. Add more pages if needed. See definition for Actual Cost on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Actual Cost List Price: Enter the Actual Cost List Price per SKU on each invoice for all cigars and pipe tobacco, **including premium cigars**, sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. Add more pages if needed. See definition for Actual Cost List Price on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Tax Due, Premium Cigars Only: Enter the Tax Due per SKU on each invoice for **premium cigars only** sold during the reporting period. Enter the Actual Cost List Price per SKU for all premium cigars only sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. Add more pages if needed. Please see examples of how to calculate the Premium Cigar Tax below.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Totals: Enter the total for each column and transfer the figures to the appropriate line on Page 1. Please note, the total for Actual Cost will need to be separated out between non-premium cigars and premium cigars on the Remote Retail Seller Tax Return. Line 3 is for non-premium cigars and Line 5 is for premium cigars only. The total Tax Due Premium Cigars Only amount must be transferred to Line 6 of the Remote Retail Seller Tax Return.

How to Calculate Premium Cigar Tax

Assembly Bill (AB) 471 provides a minimum tax and maximum tax amount due for **each premium cigar**:

If the products are premium cigars, a tax of 30 percent of the actual cost of those products except that, if 30 percent of the actual cost of those products is: (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.

A few examples of the proper amount of tax to be collected are below:

1. If the actual cost of the premium cigar is less than \$1.00, the tax will be \$0.30
2. If the actual cost of the premium cigar is more than \$1.67, the tax will be \$0.50
3. If the actual cost of the premium cigar is more than \$1.00, but less than \$1.67, the tax due will be 30% of the actual cost.

For a \$35.00 Premium Cigar, the calculation is: $\$35.00 \times 30\% = \10.50 . The tax due is 50 cents.

- Under the previous definition, the Tax due would be \$10.50, but since the new definition provides a cap of 50 per cigar, the tax due is 50 cents.

For a \$.075 Premium Cigar, the calculation is: $\$0.75 \times 30\% = \0.23 . The tax due would be 30 cents.

- Under the previous definition, the tax due would be \$0.23, but since the new definition provides a minimum tax amount of 30 cents, the tax due is 30 cents.

For a \$1.50 Premium Cigar, the calculation is: $\$1.50 \times 30\% = \0.45 . The Tax due would be 45 cents.

- Since 30% of the \$1.50 cigar is within the 30 cent and 50 cent caps, the tax due is the calculated 30% which in the example is 45 cents.

For a \$100.00 Premium Cigar, the calculation is: $\$100.00 \times 30\% = \30.00 . The tax due would be 50 cents.

- Under the previous definition, the Tax due would be \$30.00, but since the new definition provides a cap of 50 cents per cigar, the tax due is 50 cents.

Affidavit of Remote Retail Seller

This form is to be completed in its entirety and submitted with every return. The representative who signs the form is certifying the Remote Retail Seller submitting the attached forms, Remote Retail Seller Tax Return with Form #1 and Form #2, as of the date of the certification, is in full compliance with all applicable sections of Assembly Bill 471, Chapter 370 of the Nevada Revised Statutes and Chapter 370 of the Nevada Administrative Code.

For questions, please contact the Department via email at Taxation-AdminMSA@tax.state.nv.us.

Out-of-State Remote Retail Seller Instructions

- Line 1: Enter the Total Actual Cost of all cigars and pipe tobacco, **including premium cigars**, sold by the out-of-state Remote Retail Seller (RRS) to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. Transfer the total for Actual Cost on RRS Form #2 to this line.
- Line 2: Enter the Total Actual Cost List Price of all cigars and pipe tobacco, **including premium cigars**, sold by the out-of-state Remote Retail Seller (RRS) to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. Transfer the total for Actual Cost List Price on RRS Form #2 to this line.
- Line 2a. Check **YES** if the cumulative gross receipts from remote retail sales of cigars and/or pipe tobacco by the remote retail seller to ultimate consumers in Nevada exceed \$100,000; or the Remote Retail Seller makes 200 or more separate remote retail sales of cigars and/or pipe tobacco to ultimate consumers in Nevada in the current or during the preceding 12 months.
Check **NO**, if this threshold specified above has not been met.
Please note, once you meet the threshold, all future sales are subject to the Remote Retail Seller Excise Tax.
- Line 3: Enter the Total Actual Cost of all cigars and pipe tobacco, **excluding premium cigars**, sold by the out-of-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. You must separate out the total amount for Actual Cost of all cigars and pipe tobacco sold (**PS**), **excluding premium cigars**, listed on RRS Form #2 and transfer that amount to this line.
- Line 4: Enter the tax due, **excluding tax from premium cigars** by multiplying Line 3 by 30% (.30).
- Line 5: Enter the Total Actual Cost for **only premium cigars** sold by the out-of-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period.
RRS Form #2 must be completed. You must separate out the total amount for Actual Cost of **premium cigars only (PCS)**, listed on RRS Form #2 and transfer that amount to this line.
- Line 6: Enter the total tax due for **premium cigars only** sold by the out-of-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. See Page 9 for how to calculate Premium Cigar Tax.
RRS Form #2 must be completed. Transfer the Total for Tax Due Premium Cigars Only on RRS Form #2 to this line.
- Line 7: Enter the total tax due for **all cigars and pipe tobacco, including premium cigars** by adding Line 4 to Line 6.
- Line 8: Enter the amount of credits for which you have received a valid Department of Taxation credit notice you would like to use for this reporting period. Please note: Do not take credits you haven't received a Department credit notice for.
- Line 9: Enter the amount of tax due after applying any valid credits by subtracting Line 8 from Line 7.
- Line 10: If this return is not submitted and/or postmarked and the taxes paid on or before the 20th of the month, in accordance with NRS 370.523, any person who fails to pay any tax imposed pursuant to the provisions of NRS 370.090 to 370.327, inclusive, or 370.440 to 370.503, inclusive, or sections 1.1 to 3.9, inclusive of AB471, within the time prescribed by law or regulation shall, in addition to the tax due: for a first failure to pay taxes owed is 10 percent (10% or .10) of the tax due but unpaid; for a second and each subsequent such failure in a 24-month period, the penalty is 25 percent (25% or .25) of the amount of tax owed but unpaid. 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 Violations	Penalty Percentage	Multiply By:
1st	10%	0.10
2nd	25%	0.25
3rd	25%	0.25

In addition to any other penalty authorized by law, pursuant to NRS 370.523(1), the Department may 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. Each violation of any provision of this chapter is considered a separate violation. Any person who fails to pay any taxes imposed pursuant to NRS 370.440 to 370.503, inclusive, or sections 1.1 to 3.9, inclusive of AB471, shall in addition to the tax due, pay the penalty percentage listed above and for the first and second violation in a 24-month period, the Department may suspend or revoke the license of that licensee. For a 3rd such failure and each subsequent failure in a 24-month period, 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 11: If this return is not submitted and/or postmarked and the taxes paid on or before the 20th of the month, enter .75% (.0075) multiplied by Line 9 for each month, or fraction of, 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 12: Enter the amount of any other liabilities you have established with the Department.
- Line 13: Enter the total tax due by adding Line 9 through Line 12.
- Line 14: Enter the amount remitted with the return.

Out-of-State Remote Retail Seller Form #1

This form is not applicable to out-of-state Remote Retail Sellers.

Out-of-State Remote Retail Seller Form #2

This form is to report all cigars and pipe tobacco, **including premium cigars**, sold by the out-of-state Remote Retail Seller to an ultimate consumer in Nevada during the preceding month; **Product Sold (PS)** is for all cigars and pipe tobacco, **not including premium cigars**, and **Premium Cigars Sold (PCS)** is for **all premium cigars only** sold.

SKU Number: Enter the stock keeping unit (SKU) number for each item on each invoice sold. See the definition for SKU on Page 10.

Product Code: Enter the product code indicating whether the product sold in Nevada was cigars and pipe tobacco (**PS**), **not including premium cigars**, or if the product sold was premium cigars (**PCS**).

Date: Enter the date the product was sold by the Remote Retail Seller to an ultimate consumer in Nevada.

Invoice Number: Enter the invoice number for the sale made into Nevada.

Received From Name: Enter the name of the person (ultimate consumer) in Nevada the products were sold to.

Street Address: Enter the street address in Nevada for the person the products were sold to.

City: Enter the city in Nevada for the person the products were sold to.

State: This field will always be Nevada on this form.

Zip Code: Enter the zip code in Nevada for the person the products were sold to.

Actual Cost: Enter the Actual Cost per SKU for all cigars and pipe tobacco, **including premium cigars**, sold to an ultimate consumer in Nevada by the in-state Remote Retail Seller during the reporting period. Add more pages if needed. See definition for Actual Cost on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Actual Cost List Price: Enter the Actual Cost List Price per SKU on each invoice for all cigars and pipe tobacco, **including premium cigars**, sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. Add more pages if needed. See definition for Actual Cost List Price on Page 10.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Tax Due, Premium Cigars Only: Enter the Tax Due per SKU on each invoice for **premium cigars only** sold during the reporting period. Enter the Actual Cost List Price per SKU for all premium cigars only sold by the in-state Remote Retail Seller to an ultimate consumer in Nevada during the reporting period. Add more pages if needed. Please see examples of how to calculate the Premium Cigar Tax below.

You may use the EXC-F041 RRS Back-up Forms to be sent with your return instead of the PDF version.

Totals: Enter the total for each column and transfer the figures to the appropriate line on Page 1. Please note, the total for Actual Cost will need to be separated out between non-premium cigars and premium cigars on the Remote Retail Seller Tax Return. Line 3 is for non-premium cigars (PS) and Line 5 is for premium cigars only (PCS). The total Tax Due Premium Cigars Only amount must be transferred to Line 6 of the Remote Retail Seller Tax Return.

How to Calculate Premium Cigar Tax

Assembly Bill (AB) 471 provides a minimum tax and maximum tax amount due for each premium cigar:

If the products are premium cigars, a tax of 30 percent of the actual cost of those products except that, if 30 percent of the actual cost of those products is: (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.

A few examples of the proper amount of tax to be collected are below:

1. If the actual cost of the premium cigar is less than \$1.00, the tax will be \$0.30
2. If the actual cost of the premium cigar is more than \$1.67, the tax will be \$0.50
3. If the actual cost of the premium cigar is more than \$1.00 but less than \$1.67, the tax due will be 30% of the wholesale price.

For a \$35.00 Premium Cigar, the calculation is: $\$35.00 \times 30\% = \10.50 . The tax due is 50 Cents.

- Under the previous definition, the Tax due would be \$10.50, but since the new definition provides a cap of 50 per cigar, the tax due is 50 cents.

For a \$.075 Premium Cigar, the calculation is: $\$0.75 \times 30\% = \0.23 . The tax due would be 30 cents.

- Under the previous definition, the tax due would be \$0.23, but since the new definition provides a minimum tax amount of 30 cents, the tax due is 30 cents.

For a \$1.50 Premium Cigar, the calculation is: $\$1.50 \times 30\% = \0.45 . The Tax due would be 45 cents.

- Since 30% of the \$1.50 cigar is within the 30 cent and 50 cent caps, the tax due is the calculated 30% which in the example is 45 cents.

For a \$100.00 Premium Cigar, the calculation is: $\$100.00 \times 30\% = \30.00 . The tax due would be 50 cents.

- Under the previous definition, the Tax due would be \$30.00, but since the new definition provides a cap of 50 cents per cigar, the tax due is 50 cents.

Affidavit of Remote Retail Seller

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For questions, please contact the Department via email at Taxation-AdminMSA@tax.state.nv.us.

Pursuant to Assembly Bill 471 of the 2025 Legislative Session, below is the Tax Levy, Imposition and New Definitions Associated with a Remote Retail Seller (RRS):

Sec. 3.3. **“Tax Levy and Imposition”**

1. Except as otherwise provided in this section, there is hereby imposed upon the receipt, purchase or sale of cigars and pipe tobacco sold by a remote retail seller to an ultimate consumer in this State:
 - (a) For cigars and pipe tobacco that are not premium cigars, a tax of 30 percent of the actual cost of those products; and
 - (b) For cigars and pipe tobacco that are premium cigars, a tax of 30 percent of the actual cost of those products except that, if 30 percent of the actual cost of those products is:
 - (1) Greater than 50 cents for each premium cigar, the tax imposed shall be 50 cents for each premium cigar.
 - (2) Less than 30 cents for each premium cigar, the tax imposed shall be 30 cents for each premium cigar.
2. The tax is imposed at the time the remote retail seller makes a remote retail sale to an ultimate consumer in this State. The tax must be paid by the remote retail seller to the Department in accordance with the provisions of section 3.4 of this act. It is the intent and purpose of this section to impose the tax once and only once on cigars and pipe tobacco sold in this State.
3. The tax is imposed on a remote retail seller only if, during the current calendar year or the immediately preceding calendar year:
 - (a) The cumulative gross receipts of the remote retail seller from remote retail sales of cigars or pipe tobacco, or both, by the remote retail seller to ultimate consumers in this State exceed \$100,000; **or**
 - (b) The remote retail seller makes 200 or more separate remote retail sales of cigars or pipe tobacco, or both, to ultimate consumers in this State.
4. Any remote retail seller who makes a remote retail sale of cigars or pipe tobacco to an ultimate consumer in this State without paying the tax provided for by this section is guilty of a misdemeanor.
5. As used in this section, **“premium cigar”** means a cigar that is rolled by hand, has a wrapper made of whole tobacco leaves and does not have a filter or mouthpiece.

DEFINITIONS:

Sec. 1.3. **“Actual cost”** means the actual price paid by a remote retail seller for an individual stock keeping unit of cigars or pipe tobacco.

Sec. 1.5. **“Actual cost list price”** means the average of the price paid by a remote retail seller for a stock keeping unit over the 12 calendar months immediately preceding January 1 of the year in which a remote retail sale is made by a remote retail seller.

Sec. 1.7. **“Cigar”** means any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco, other than a cigarette, as defined in NRS 370.010.

Sec. 1.8. **“License”** means a license issued pursuant to section 3.6 of Assembly Bill 471 that authorizes the holder of the license to engage in business as a remote retail seller.

Sec. 1.85. **“Licensee”** means the holder of a license.

Sec. 1.9. **“Pipe tobacco”** means any tobacco which, because of its appearance, type, packaging or labeling, is suitable for use and likely to be offered to, or purchased by, ultimate consumers as tobacco to be smoked in a pipe.

Sec. 2. **“Remote retail sale”** means a sale of a cigar or pipe tobacco to an ultimate consumer in this State for which:

1. The ultimate consumer submits the order for the sale by means of a telephonic or other method of voice transmission, the mail or the Internet or any other on-line service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
2. The cigar or pipe tobacco is delivered by common carrier, private delivery service or other method of remote delivery, or the seller is not in the physical presence of the buyer when the buyer obtains possession of the cigars or pipe tobacco.

Sec. 3. **“Remote retail seller”** means a person located within or outside the borders of this State who makes a remote retail sale of a cigar or pipe tobacco to ultimate consumers in this State.

Sec. 3.1. **“Sale”** means any transfer, exchange, barter, gift, offer for sale or distribution for consideration of other tobacco products.

Sec. 3.15. **“Stock keeping unit”** means the unique identifier assigned by the distributor or remote retail seller to an item for the purpose of tracking inventory.

Sec. 3.2. **“Ultimate consumer”** means a person who purchases one or more other tobacco products for his or her household or personal use and not for resale, as defined in NRS 370.440(5).