

STATE OF NEVADA  
**DEPARTMENT OF TAXATION**

1550 E. College Parkway, Suite 115

Carson City, NV 89706-7921

Web Site: <http://tax.state.nv.us>

**CLAIM FOR REFUND OF NEVADA CIGARETTE EXCISE TAX  
BASED ON DESTRUCTION OF STATE-TAXED CIGARETTES**

Wholesale Cigarette Dealer's License Number:						Date:							
Manufacturers Date of Affidavit <b>AFTER</b> 1/22/04						Manufacturers Date of Affidavit <b>PRIOR</b> to 1/22/04							
No. Per Pkg.	No. of Packages	x	Rate \$	=	Total \$	No. Per Pkg.	No. of Packages	x	Rate \$	=	Total \$		
20		x	.80	=		20		x	.35	=			
25		x	1.00	=		25		x	.4375	=			
10		x	.40	=		10		x	.175	=			
<b>GROSS TOTALS</b>						<b>GROSS TOTALS</b>							
<i>Less .0025 or 0.25% Discount Previously Allowed</i>						<i>Less .03 or 3% Discount Previously Allowed</i>							
<b>NET TOTAL</b>						\$	<b>NET TOTAL</b>						\$

**RETAILERS/WHOLESALERS CERTIFICATION**

**I/We certify that the above is a true and correct listing of the cigarettes that have been taken from a Nevada Retailer or Wholesaler for the purpose of destruction because of staleness.**

Tobacco Co, Corp, Manufacturer, etc.	NV Retailers or Wholesaler
Title	Title
Address	Address
City / State	City / State
Representative Signature	Representative Signature

**INFORMATION ON NEVADA LAW REGARDING CLAIMS FOR REFUND**

Nevada Revised Statute (NRS) 370.280 provides for refunds to cigarette dealers, manufacturers or their representatives, for the face value of the cigarette revenue stamp tax paid, less any discount previously allowed upon cigarettes destroyed because the cigarettes had become stale. Applications for refunds shall be submitted in an amount of not less than \$15 and shall be accompanied by an affidavit of the application setting forth: a) The number of packages of cigarettes destroyed for which refund is claimed; b) The date or dates on which the cigarettes were destroyed and the place where destroyed; c) That the cigarettes were actually destroyed because they had become stale; d) By whom the cigarettes were destroyed; and e) Other information which the Department may require.

**INSTRUCTIONS FOR COMPLETING FORM**

Provide the wholesale dealers license number and date where indicated. In the table provided, complete all blank fields applicable to the refund being requested. If the manufacturers date of affidavit is AFTER 1/22/04 the left portion of the table is to be completed. If the manufacturers date of affidavit is PRIOR to 1/22/04 the right portion of the table is to be completed. Enter the number of packages being claimed on the row which corresponds to the number of cigarettes per package, multiply the number of packages entered by the dollar rate listed for each line item and place the total dollar amount in the total column for each line item. Add each line item and place totals in the gross totals row, listing totals for the total number of packages destroyed and the total dollar amount requested as refund for destroyed cigarettes. Determine the discount by multiplying the gross total \$ by .0025 or 0.25% and list this amount in the applicable row. Subtract the discount from the gross total \$ and list the amount in the net total column. Submit original claim for refund form to the Department of Taxation along with original affidavit(s). Faxed copies will not be accepted as original signatures are required. This form can be found on our website at <http://tax.state.nv.us>.