



STATE OF NEVADA CERTIFICATE OF COMPLIANCE
DEPARTMENT OF TAXATION

Issued Date: 02/01/2022
Expiration Date: 06/30/2022

Taxpayer ID: 1043305777-001
Correspondence ID: 2200014669563
Date: 02/10/2022

CAROLINE PARENT ET ASSOCIES
10 B RUE DES NAIGEOUNS
21200 BEAUNE
FRANCE

THIS LICENSE:
IS NOT TRANSFERABLE.
IS VOID IF ALTERED.
IS NOT ISSUED IN LIEU OF ANY LOCALLY
REQUIRED
BUSINESS LICENSE, PERMIT OR
REGISTRATION.
IS VALID UNLESS CANCELLED OR REVOKED.

AS DEFINED BY NRS 369.430

Current License Location

CAROLINE PARENT ET ASSOCIES
10 B RUE DES NAIGEOUNS
21200 BEAUNE
FRANCE

Signature

MUST BE DISPLAYED IN PUBLIC VIEW AT LICENSE LOCATION

(Detach Here)

Attached is your **NEVADA CERTIFICATE OF COMPLIANCE**.

A single number, the TID (Taxpayer Identification Number), identifies a taxpayer for MOST tax types. Please use your TID and LOC (Location Number) in correspondence or telephone calls to the Department.

As stated on the application or renewal, this license is valid from 02/01/2022 to 06/30/2022.

The Department of Taxation has forms, publications and information available via the internet at <https://tax.nv.gov>.

This certificate authorizes the holder to legally export liquor into this state.

The LTD 04 report forms with legible copies of invoices attached, covering all sales to Nevada Importers, are due in this office by the tenth of the month following shipment. Each invoice must show total gallons of beer, wine, or liquor. Beer gallonage should be broken down by case or keg. One report must be filed for each separate shipping location within Nevada.

For sales to consumers, the LIQ-STC form is to be filed monthly, along with any excise tax due. A return must be filed whether or not a liability exists. Legible copies of invoices stating each individual's name, address, quantity and alcohol content must accompany the return.

This Nevada Certificate of Compliance has been issued pursuant to an application or renewal duly filed and payment of prescribed fees and bond if applicable. This License shall be considered valid unless canceled, suspended or revoked for good cause in accordance with Title 32.

OFFICE LOCATION:

Nevada Department of Taxation
1550 College Pkwy
Suite 115
Carson City NV 89706
(775) 684-2000

In the event of an address change, please notify the Department of Taxation immediately in order to direct any correspondence to your new address.



STEVE SISOLAK
Governor
JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.nv.gov>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

CERTIFICATE OF COMPLIANCE

NRS 369.430 Certificate of Compliance

1. By regulation, the Department shall prescribe the form of application for and the form of a certificate of compliance, which must be printed and distributed to exporters of liquor into this State to assist them in legally exporting liquor into this State.
2. An intending importer may not legally receive or accept any shipment of liquor except from a holder of a certificate of compliance.
3. Before a person may engage in business as a supplier, the person must obtain a certificate of compliance from the Department.
4. The Department shall grant a certificate of compliance to any out-of-state vendor of liquors who undertakes in writing:
 - (a) To furnish the Department on or before the 10th day of each month a report under oath showing the quantity and type of liquor sold and shipped by the vendor to each licensed importer of liquor in Nevada during the preceding month;
 - (b) That the vendor and all his or her agents and any other agencies controlled by the vendor will comply faithfully with all laws of this State and all regulations of the Department respecting the exporting of liquor into this State;
 - (c) That the vendor will make available for inspection and copying by the Department any books, documents and records, whether within or outside this State, which are pertinent to his or her activities or the activities of his or her agents or any other agencies controlled by the vendor within this State and which relate to the sale and distribution of his or her liquors within this State; and
 - (d) That the vendor will appoint a resident of this State as his or her agent for service of process or any notice which may be issued by the Department.
5. If any holder of a certificate of compliance fails to keep any undertaking or condition made or imposed in connection therewith, the Department may suspend the certificate and conduct a hearing, giving the holder thereof a reasonable opportunity to appear and be heard on the question of vacating the suspension order or order finally revoking the certificate.
6. An applicant for a certificate of compliance must pay a fee of \$50 to the Department for the certificate. On or before July 1 of each year, the certificate holder must renew the certificate by satisfying the conditions of the original certificate and paying a fee of \$50 to the Department.
[Part 14.1:160:1935; added 1945, 371; A 1947, 645; 1943 NCL § 3690.14a] + [Part 24:160:1935; A 1945, 371; 1943 NCL § 3690.24]—(NRS A 1975, 1710; 1981, 1011; 1995, 1042; 2005, 1325)

NEVADA DEPARTMENT OF TAXATION
1550 E. COLLEGE PARKWAY STE. 115
CARSON CITY NV 89706
(775) 684-2125

LIQUOR WHOLESALER DESIGNATION AND ACCEPTANCE FORM

1. SUPPLIER: Must be the original owner/manufacturer or designated agent (appointment must be attached before submitting this form).

(Supplier's Firm Name)	(Taxpayer ID Number)
(Mailing Address)	(City, State, Zip Code)

Pursuant to NRS 369.386, the above named supplier hereby appoints _____
(Nevada Importer/Wholesaler)

One Importer-Wholesaler per form. Show Location(s) City & Zip Code below. (Attach additional sheets if Necessary)

(Importer Wholesaler Location's City, State, Zip Code)	(Importer Wholesaler Location's City, State, Zip Code)
(Importer Wholesaler Location's City, State, Zip Code)	(Importer Wholesaler Location's City, State, Zip Code)

to receive shipments of alcoholic beverages under the following list of brand names:

1. _____	2. _____
3. _____	4. _____

(Attach additional sheets if necessary)

2. I have appointed the following person as resident agent in the State of Nevada upon which any service or process or any notice may be served pursuant to NRS 369.430. (May be Nevada Importer/Wholesaler.)

Agent's Name: _____

Agent's Address: _____

I certify I will notify the Department of Taxation, Liquor Division, of any changes regarding the above appointments.

Date: _____	Name in print: _____
Title: _____	Signature: _____

(Supplier)

PLEASE FORWARD TO NEVADA IMPORTER/WHOLESALER AFTER COMPLETING SUPPLIER PORTION AND ATTACHING ALL REQUIRED DOCUMENTATION

3. WHOLESALER:

_____ hereby accepts the appointment from
(Importer/Wholesaler)

_____ to receive the above listed brands per NRS 369.386.
(Name of Supplier)

Date: _____ Authorized signature: _____
(Nevada Importer/Wholesaler)

PLEASE COMPLETE AND RETURN TO THE DEPARTMENT OF TAXATION AFTER SUPPLIER AND NEVADA IMPORTER/WHOLESALER HAVE SIGNED

INSTRUCTIONS FOR COMPLETING THE LT 08 LIQUOR WHOLESALER DESIGNATION AND ACCEPTANCE FORM

A Supplier of alcoholic beverages (liquor) must be registered with the Nevada Department of Taxation (Department) and hold a current Certificate of Compliance.

A completed and signed Wholesaler Designation and Acceptance form (LT 08) must be filed with the Department prior to shipment of liquor.

Sales or shipments of liquor to Nevada may be made only to licensed liquor Importer/Wholesaler warehouses or bonded free-trade warehouses.

Please read:

NRS 369.386 Suppliers of liquor: Conditions for selling to importer; designation of importer and agent.

1. Except as otherwise provided in NRS 369.464, a supplier of liquor may sell to an importer into this state only if:
 - (a) Their commercial relationship is of definite duration or continuing indefinite duration; and
 - (b) The importer is granted the right to offer, sell and distribute within this state or any designated area thereof such of the supplier's brands of packaged malt beverages, distilled spirits and wines, or all of them, as may be specified.
2. The supplier shall file with the department a written notice indicating the name and address of each designated importer. Each importer shall file with the department a written acceptance of the designation.
3. A brewer, distiller, manufacturer, producer, vintner or bottler of liquor who designates an agent to sell his products to importers into this state shall file with the department a written designation indicating the name and address of the agent, and the agent shall file with the department a written acceptance of the designation.
(Added to NRS by 1981, 1009; A 1999, 2104)

The Supplier is to complete sections 1 and 2. A separate form for each Wholesaler is required. If the designated Wholesaler has multiple locations that receive liquor in Nevada, all locations must be indicated.

Brands, not labels, must be specified, see 1(b) above.

A resident agent must be appointed pursuant to NRS 369.430, 4(d), and may be the Nevada Liquor Importer/Wholesaler.

An officer of the Supplier company or corporation must state his/her title, print and sign their name and insert the correct date on each LT 08. If the signature is of anyone other than an officer, an appointing power of attorney must accompany the LT 08, signed by an officer of the Supplier company or corporation.

If the Supplier company is acting as agent for the original owner/manufacturer, an appointment of the Supplier company, on original owner letterhead, signed by an officer must be attached.

An acceptance of the appointment on supplier company letterhead must be attached. See 3 above.

The original LT 08 will be forwarded to the Importer/Wholesaler(s) for completion and signing of section 3. A copy should be maintained by the Wholesaler, and the original mailed to the Department, with original attachments.

Additional Importer/Wholesalers or additional brands require additional LT 08 forms.

REPORT OF SHIPMENTS OF ALCOHOLIC BEVERAGES INTO NEVADA

Page _____ of _____

TO: Nevada Department of Taxation
 1550 College Parkway Ste 115
 Carson City, Nevada 89706

Today's date _____ 20____

Shipments for _____ 20____
 (Month/Year)

FROM: _____
 (Supplier's Name)

Taxpayer ID Number _____ - _____

 (Address) (City) (State) (Zip)

SUBJECT: Alcoholic beverages shipped into Nevada pursuant to Certificate of Compliance (NRS 369.430).
 This form must be mailed to the Department no sooner than the end of the month and no later than the 10th of the following month.

Effective 6/1/2016 copies of invoices will not be required to be submitted with this report but must be maintained for inspection and possible audit by The Department (NRS 369.468).

Nevada Import/Wholesaler Shipped To: _____
 (One Import/Wholesaler Location per Report)

Address Shipped To: _____

SHIPPING DATE	INVOICE NUMBER	TOTAL CASES	BEER GALLONS		ALCOHOLIC BEVERAGES		
			Keg or Draught	Bottled or Canned	.5% to 14% GALLONS	14.1% to 22% GALLONS	22.1% to 80% GALLONS
TOTALS:							

Reported by _____
 Title or Department _____
 Phone Number (____) _____ - _____

CONVERSION TO GALLONS

Per NAC 369.020

The reports of licensees must be in wine gallons.

For wine, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figures must be rounded to the nearest one-hundredth of a gallon.

For distilled spirits, to convert liters to wine gallons, the quantity in liters must be multiplied by 0.264172 to determine the equivalent quantity in wine gallons. The resulting figure must be rounded to the nearest one-hundredth of a gallon.

Example: Bottles times milliliters = total milliliters
Divide total milliliters by 1000 = total liters
Multiply total liters by .26417 for wine or .264172 for spirits = total wine gallons

63 bottles of 750 milliliters each = 63 x .750 (equals liters) x .26417 = gallons

39 bottles of 375 milliliters each = 39 x .375 (equals liters) x .26417 = gallons

1 case of 12 bottles of 750 milliliter each = 2.3775 or 2.378 gallons

1 bottle containing 750 milliliters = .198128 gallon

Copies of invoices will not be required to be submitted with this report but must be maintained for inspection and possible audit by The Department (NRS 369.468).

NRS 369.468 Preservation of records for inspection and audit. A supplier who ships liquor into this state pursuant to paragraph (b) or (c) of subsection 2 of NRS 369.490 shall preserve for inspection and audit by the Department and its agents, for a period of 4 years, all invoices and lists of liquors shipped to a location in this state, specifying the:

1. Kind and quantity of liquor shipped in each order.
2. Name of the person to whom the liquor was shipped.
3. Place to which each order was shipped and the date of shipping.

CERTIFICATE OF COMPLIANCE REQUIREMENTS

Alcoholic beverages may be shipped only to or received only by a Nevada licensed importer except as otherwise provided in the Nevada Revised Statutes (NRS) Chapter 369.490 (2). Shipments of liquor to Nevada may be made only by suppliers with a valid certificate of compliance. It is unlawful for a supplier to ship or to sell intoxicating liquor directly to a retailer. A valid certificate of compliance permits the supplier to ship beer, wine, or spirits to Nevada licensed importers. A valid certificate of compliance permits a supplier to ship **wine only** to Nevada consumers.

Supplier Requirements

- File a completed Certificate of Compliance application along with the \$50.00 fee.
- File a completed Designation and Acceptance form (LT08) for each designated importer, pursuant to NRS 369.386. This form must be filled out by the supplier, accepted by signature of the importer, and returned to the Department's Carson City office prior to shipping to Nevada.
- By the 10th of each month, file a Report of Shipments of Alcoholic Beverages into Nevada (LTD04) listing all invoices numbers and the total gallons of beer, wine and/or liquor for shipments made to Nevada importer/wholesalers for the previous month.
- Renew annually by responding to renewal letter sent in mid-May and paying the \$50.00 annual fee. If making any changes to your Entity or DBA name or location address, you must include a copy of your Federal Basic Permit issued by the TTB reflecting this change.

Direct Shipments to Nevada Residents for Personal or Household Use – Requirements

- Pursuant to NRS 369.462, a supplier who provides direct shipments to Nevada residents for personal or household use must pay the excise tax as found in NRS 369.330, to the Department of Taxation. Pursuant to 369.370(3) a tax return must be filed with this Department on or before the 20th of the month, along with the remittance of any taxes due. If all such taxes are paid on or before the 15th day of the following month, the taxpayer may claim a 0.25 percent discount. A tax return is not required to be submitted when no such shipments into Nevada take place for that month. Excise Liquor Tax Return (LIQ-STC) forms will not be mailed out but can be located at http://tax.nv.gov/Forms/Liquor_Tax_Forms/ For shipments made after July 1, 2021, please use form LIQ-STC REV 7/21.
- NRS 369.430 was amended to allow out of state suppliers, and no longer allow any out of state vendor of liquor, to become licensed as a Certificate of Compliance (COC) holder. Prior to July 1, 2021 any out of state vendor could apply for a COC, with the passage of Senate Bill 307 during the 2021 Legislative session, only those entities meeting the definition of a supplier pursuant to NRS 369.111 may be issued a COC.
- NRS 369.462 was amended to allow for the shipping of only wine to consumers in Nevada. COC holders may no longer ship beer or spirits to any consumer in Nevada.
- The Department suggests for you to register to collect and remit sales tax on any shipments made into Nevada. You can register for a sales tax certificate of authority (no fees or security deposit required) by filling out a Nevada Business Registration form located at https://tax.nv.gov/Forms/General_Purpose_Forms/ General Information regarding sales tax is available at https://tax.nv.gov/Publications/Sales_and_Use_Tax_Publications/
- A supplier who ships wine into Nevada pursuant to NRS 369.490 subsection 2 (c) must designate a Nevada importer/wholesaler if the supplier ships 25 cases or more of wine into Nevada in a fiscal year, if the supplier has not already designated an importer in Nevada.

- A supplier who ships 200 or more cases of wine to Nevada residents in a fiscal year must pay a fee in the amount of \$500 to this Department on or before the 30th calendar day after the 200th case of wine was shipped (NRS 369.466). The fee is only valid for the remainder of the fiscal year (ending June 30th) in which the 200th case of wine was shipped.

Shipments to Exempt Persons holding a Permissible Persons Permit

NRS 369.340 Liquor sold to Permissible Persons exempt from tax. It is hereby declared to be the intent of this chapter that no excise tax shall be imposed on liquor sold to Permissible Persons, and the Department, in computing the excise tax to be paid on liquor, shall make rules for refunds or credits to be allowed to any Importer making a satisfactory showing of such sales.

NEVADA DEPARTMENT OF TAXATION
SUPPLIER LIQUOR EXCISE TAX RETURN
SALES TO CONSUMERS

TID # _____

Mail original to: Nevada Department of Taxation
 1550 COLLEGE PARKWAY STE 115
 CARSON CITY, NV 89706
NVLiquor@tax.state.nv.us
 (775) 684-2125

FOR DEPARTMENT USE ONLY	
DATE:	CHECK NO:
CHECK AMOUNT:	
AMOUNT PAID:	
POSTMARK:	INITIALS:

If the name or address as shown is incorrect, if the ownership or the business location has changed, or if you are out of business, notify the Liquor Excise Tax Examiner at the Carson City District Office.

FOR MONTH ENDING:
DUE ON OR BEFORE:
 If postmarked after due date, penalty and interest will apply.

Effective July 1, 2021, only wine can be shipped to Nevada consumers.

A RETURN MUST BE FILED ONLY WHEN SALES TO NEVADA CONSUMERS WERE MADE

See Instructions and Wine Gallon Conversion on the reverse side

COPIES OF INVOICES WITH NAME AND ADDRESS OF RECIPIENT MUST ACCOMPANY THIS RETURN

LIQUOR TYPE	WINE GALLONS	TAX RATE	TAX AMOUNT DUE
1. [REDACTED]			
2. WINE .5% TO 14%		\$.70	\$
3. WINE 14.1% TO 22%		\$ 1.30	\$
4. [REDACTED]			
5. TOTALS:			\$
6. If paid on or before the 15th of the month, take a 0.25% Discount			\$
7. Adjusted Tax, the amount due and payable with this return			\$
8. Less credits approved by the Department.			\$
9. Penalty, if paid after due date (see instructions for rate).			\$
10. Interest, 0.75% per month, due if postmarked after the 20 th of the month.			\$
11. Add liabilities established by the Department.			\$
12. TOTAL AMOUNT DUE:			\$

I hereby certify that this return, including all attachments, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return; that I am the Supplier, or Officer of the Supplier and duly qualified and authorized to verify this return.

Prepared by _____ Signed _____

Checked by _____ Title _____ Phone No () _____

MAKE CHECK PAYABLE TO THE NEVADA DEPARTMENT OF TAXATION

**SUPPLIER LIQUOR EXCISE TAX RETURN
INSTRUCTIONS**

During the 2021 Nevada Legislative session, Senate Bill (SB) 307 amended Nevada Revised Statute (NRS) 369.490 to only allow for wine to be shipped directly to consumers in Nevada. No beer or distilled spirits may be shipped directly to Nevada consumers effective July 1, 2021.

Tax is due and payable on or before the 20th of the month after sales to Nevada consumers were made per NRS 369.462 and NAC 369.014. Late filing will result in a penalty (up to 10%) and interest of 1% per month until the date of payment per NRS 360.417.

1. Lines 1 and 4 intentionally left blank.
2. On the appropriate **wine** line, enter the total **Wine Gallons** shipped to Nevada residents, totaled from all invoices for the month. Multiply the gallons by the Tax Rate and enter on the **Tax Amount Due** line.
5. Total the Wine Gallons and Tax Amount Due columns and enter on the **Totals** line.
6. If postmarked on or before the 15th of the month following activity, enter the **0.25% Discount** and subtract from the Total.
7. Adjusted Tax total less the discount.
8. Subtract credits that have been approved by the Department.
9. If this return will not be submitted/postmarked and the taxes 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 late the payment is made per NAC 360.395. The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Determine the number of days late the payment is, and multiply the net tax owed by the appropriate rate based on the table above. 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%.

10. Effective 07/01/2011 interest rate change: To calculate interest for each month late after 07/01/2011, multiply Line 7 x 0.75% (or .0075), if postmarked after the 20th of the month following activity. To calculate interest for each month late from 07/01/1999 through 06/30/2011 multiply Line 7 x .01% (or .01) if postmarked after the 20th of the following month.

11. Include liabilities that have been established by the Department.

12. Total Amount Due and payable to the Department of Taxation.

Attach legible copies of all invoices to the return. Invoices must include date; name and address of Nevada resident; and type, percentage of alcohol; and quantity of alcoholic beverages shipped.

CONVERSION TO GALLONS

Per NAC 369.020

Reports of licensees must be in wine gallons.

For Wine, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figures must be rounded to the nearest one-hundredth of a gallon.

Example: Bottles times milliliters = total milliliters
 Divide total milliliters by 1000 = total liters
 Multiply total liters by .26417 for wine = total wine gallons