



**STATE OF NEVADA CERTIFICATE OF COMPLIANCE  
DEPARTMENT OF TAXATION**

**Issued Date:** 02/01/2019  
**Expiration Date:** 06/30/2019

Taxpayer ID: 1040576443-001  
Correspondence ID: 1900012258198  
Date: 02/25/2019

SAS FRANCOIS PARENT  
1 PLACE DE LEUROPE  
21630 POMMARD  
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**

SAS FRANCOIS PARENT  
1 PLACE DE LEUROPE  
21630 POMMARD  
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 02/01/2019 to 06/30/2019.

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.**



## **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, 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 importer/wholesaler or to 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 invoice numbers and the total gallons of beer, wine or liquor of the shipments made the previous month.
- Renew annually by responding to renewal letter sent in April and paying the \$50.00 annual fee. If making any changes to your Entity or DBA name or location address, you must supply 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 15<sup>th</sup> 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/>
- 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 <http://tax.nv.gov/Forms/General Purpose Forms/> General Information regarding sales tax is available at <http://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/wholesaler 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.





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.

List of Wholesalers as of February 15, 2019

1017547092	1 STEP INNOVATION	2267 W GOWAN RD STE 112			NORTH LAS VEGAS	NV	890326013	9257244571
1001008502	ARARAT WINE & LIQUOR WHOLESALE INC	4670 S VALLEY VIEW BLVD			LAS VEGAS	NV	891035519	7027396556
1031158472	ARTISANAL BEVERAGE	2053 PAMA LN			LAS VEGAS	NV	891194629	7025213761
1019661496	ARTALNIS BEVERAGE COMPANY LLC	3111 S VALLEY VIEW BLVD STE E106	E106		LAS VEGAS	NV	891028331	7024090147
1006677194	AZANDRA WINE AND SPIRITS LLC	4260 W TECO AVE			LAS VEGAS	NV	891186804	7025265954
1034871587	BEATTY WHOLESALE DISTRIBUTORS LLC	101 AIRPORT ROAD			BEATTY	NV	89003	7028450040
1009852175	BEVI BEVERAGES LLC	901 AMERICAN PACIFIC DR	SUITE 130		HENDERSON	NV	890147913	7022346147
1001948688	BLACH DISTRIBUTING COMPANY	131 W MAIN ST			ELKO	NV	898013698	7757387111
1001948688	BLACH DISTRIBUTING COMPANY	HIGHWAY 93 NORTH			ELY	NV	89301	7757387111
1001336976	BMC FINE SPIRITS INC	4185 W POST RD STE E			LAS VEGAS	NV	891183924	7027332003
10012566581	BONANZA BEVERAGE CO	6333 S ENSWORTH ST			LAS VEGAS	NV	891190000	7023614166
1018530355	BREAKTHRU BEVERAGE NEVADA BEER LLC	1849 W CHEYENNE AVE			NORTH LAS VEGAS	NV	890327760	7027359141
1018530339	BREAKTHRU BEVERAGE NEVADA LLC	1849 W CHEYENNE AVE			NORTH LAS VEGAS	NV	890327760	7027359141
1018530380	BREAKTHRU BEVERAGE NEVADA RENO LLC	100 DISTRIBUTION DR			SPARKS	NV	894415206	7753313400
1011094363	BUDBREAK BEVERAGE COMPANY	1151 GRIER DR STE M			LAS VEGAS	NV	891193711	7022109496
1001874269	CAMPIONE D ITALIA FOODS LLC	1151 GRIER DR STE M			LAS VEGAS	NV	891193711	7023014962
1000098702	CAPITAL BEVERAGES INC	2333 FAIRVIEW DR			CARSON CITY	NV	897015858	7758822122
1034962469	CCAS TRANS LLC	4949 HWY50E A-4			Carson City	NV	89701	9072235096
1008591696	CELLAR DOOR WINES LIMITED	4516 W DIABLO DR STE E103			LAS VEGAS	NV	891182267	7027436777
1007175320	CHEFS CHOICE	6165 HARRISON DR STE 13			LAS VEGAS	NV	891204082	7027989222
1000087247	CORE-MARK INTERNATIONAL INC-ABATE	855 WIGWAM PKWY			HENDERSON	NV	890146772	6505899445
1008681938	COREANA TRADING USA INC	3100 E CHARLESTON BLVD STE 110			LAS VEGAS	NV	891046666	7023218908
1036557987	CORK DISTRIBUTORS LLC	6713 S EASTERN AVE			LAS VEGAS	NV	891193916	9042287966
1019635835	CORLEONE WINES	3111 S VALLEY VIEW BLVD STE A218	A218		LAS VEGAS	NV	891027702	7024780817
1017671460	CROOKED WINE COMPANY LLC	255 BELL ST #101			RENO	NV	895036352	7753423879
1001358090	DAQUINO IMPORTING CO INC	2770 S HIGHLAND DR			LAS VEGAS	NV	891091008	62633591988
1006141200	ENCORE BEVERAGE	8521 WHITE FIR ST UNIT C2			RENO	NV	895238975	7757424814
1008221279	FLAVORS	1300 LAS VEGAS BLVD N			LAS VEGAS	NV	891011121	7023990114
1036299449	FOCUS DISTRIBUTION LLC	4089 RENATE DR			LAS VEGAS	NV	891031808	7028698152
1035364859	FRANCO WINE	3111 S VALLEY VIEW BLVD STE B106	B106		LAS VEGAS	NV	891028328	7024762882
1001470222	GOLD WATER	5982 EDMOND STREET			LAS VEGAS	NV	89118	7023676996
1017835217	GOOD SPIRITS DISTRIBUTING	880 WIGWAM PKWY STE 130			HENDERSON	NV	890146774	7025675007
1017835217	GOOD SPIRITS DISTRIBUTING	655 SPICE ISLAND DR STE 105			SPARKS	NV	894317142	7025675007
1001571983	GREAT BASIN BEVERAGE LLC	534 PACIFIC AVE			WELLS	NV	898350000	7757523326
1001358252	HOSODA BROS INC	4500 ANDREWS ST STE G			NORTH LAS VEGAS	NV	890812723	4156487144
1002531276	IMPERIAL WINE WHOLESALERS LLC	6374 MONTESSOURI ST BLDG 13			LAS VEGAS	NV	891131184	70223339948
1005480052	INNOVATIVE BEVERAGES LLC	3424 POLARIS AVE			LAS VEGAS	NV	891028384	7023844829
1000480240	JOHNSON BROTHERS OF NV INC	4701 MITCHELL ST			NORTH LAS VEGAS	NV	890812728	7026431752
1000480240	JOHNSON BROTHERS OF NV INC	8521 WHITE FIR ST			RENO	NV	895238979	7026431752
1008624250	LAKESHORE PREMIUM WINES	923 INCLINE WAY # 32B			INCLINE VILLAGE	NV	894519765	7758307113
1000244261	MORREY DISTRIBUTING CO INC	1850 E LINCOLN WAY			SPARKS	NV	894348944	7753526000
1000350681	NEVADA BEVERAGE CO	3940 W TROPICANA AVE			LAS VEGAS	NV	891035516	7029424236
1000350681	NEVADA BEVERAGE CO INC	4250 E CHEYENNE AVE			LAS VEGAS	NV	891153498	7027399474
1033853380	NEVADA WHOLESALERS LLC	4058 S MCCARRAN BLVD BLDG A			RENO	NV	895027525	7752403352
1001274997	NEW WEST DISTRIBUTING INC	325 E NUGGET AVE STE 101			SPARKS	NV	894315856	7753555500
1038133009	NV DISTRIBUTORS LLC	3515 AIRWAY DR STE 210			RENO	NV	895111850	7757504033
1018426540	OPULENT WINE GROUP	4691 S VALLEY VIEW BLVD			LAS VEGAS	NV	891035515	7028854440
1008764779	PACIFIC EDGE WINE & SPIRITS OF NEVADA	7650 DEAN MARTIN DR STE 103			LAS VEGAS	NV	891395970	8188790946

1011132176	PEMBERTON DISTRIBUTION COMPANY	3840 SCHIFF DR				LAS VEGAS	NV	891031813	7028698152
1000474496	REBEL ONE	3131 S HIGHLAND DR STE A				LAS VEGAS	NV	891095411	7024200284
1005740887	RED ROCK WINES	3955 W SUNSET RD STE 101				LAS VEGAS	NV	891186803	7022428468
1000606147	REGENCY WINES NEVADA	10 GREG ST STE 124				SPARKS	NV	894316232	7028899463
1000606147	REGENCY WINES NEVADA INC	5430 CAMERON ST # 2-106				LAS VEGAS	NV	891182294	7028899463
1037685547	RENO WINE DISTRIBUTOR	300 E PARR BLVD				RENO	NV	895121010	9092688576
1007299630	RESTAURANT DEPOT	1477 HELM DR				LAS VEGAS	NV	891193805	7187628700
1006312226	REVEL NEVADA DISTRIBUTION	1660 HELM DR STE 600				LAS VEGAS	NV	891193841	7756537995
1006312226	REVEL NEVADA DISTRIBUTION	2225 E GREG ST STE 104				SPARKS	NV	894316598	7752847778
1038550939	SILVER DOLLAR DISTRIBUTION	1165 N HWY 95				TONOPAH	NV	890491520	7755132600
1033593885	SOUTHERN GLAZERS WINE AND SPIRITS OF NEVADA	1170 S ROCK BLVD STE 100				RENO	NV	895027155	3056254171
1033593885	SOUTHERN GLAZERS WINE AND SPIRITS OF NEVADA	8400 S JONES BLVD				LAS VEGAS	NV	891396803	3056254171
1033593885	SOUTHERN GLAZERS WINE AND SPIRITS OF NEVADA	250 LILLARD DR				SPARKS	NV	894348983	3056254171
1034303325	TAHOE BOBS	1345 W 4TH ST				RENO	NV	895035142	7752251673
1001933691	TAHOE SIERRA DISTRIBUTING CO	107 W GOLDFIELD AVE				YERINGTON	NV	894479505	7757216573
1038053919	TAVERN CRAFT LLC	1775 DEMING WAY				SPARKS	NV	894316581	7757425495
1026394953	TRANSAMERICA IMPORTER LLC	6430 SUNSET CORPORATE DR				LAS VEGAS	NV	891202797	7028105383
1033427578	TWO BITCH SPIRITS LTD	11 SPRING ST				EUREKA	NV	893161101	7022909590
1001141253	VALLEY DISTRIBUTORS	880 E FRONT ST				FALLON	NV	894068151	7754233432
1001930240	VIN SAUVAGE LLC	4050 W SUNSET RD STE D				LAS VEGAS	NV	891186801	7022125600
1001930240	VIN SAUVAGE LLC	712 SPICE ISLAND DR				SPARKS	NV	894317101	7022125600
1001293386	VINIFERA DISTRIBUTING OF NEVADA	3111 S VALLEY BLVD STE E122				LAS VEGAS	NV	89102	7028919463
1016850476	WANG GLOBALNET	2955 LINCOLN RD				LAS VEGAS	NV	891153301	2136225111
1016917295	WEST COAST WINE & SPIRITS	4050 W SUNSET RD STE E				LAS VEGAS	NV	891186801	7025266999
1037657853	WHITE FIR DISTRIBUTION LLC	130 WOODLAND AVE				RENO	NV	895238909	7753846910
1002144850	WISMETTAC ASIAN FOODS	3950 W DIABLO DR STE B-8				LAS VEGAS	NV	891182340	5628021900
1032614617	YL TRADING	3560 POLARIS AVE STE 1				LAS VEGAS	NV	891035718	7028815096

# 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 10<sup>th</sup> 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
<b>TOTALS:</b>							

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 =  $63 \times .750$  (equals liters)  $\times .26417$  = gallons**

**39 bottles of 375 milliliters each =  $39 \times .375$  (equals liters)  $\times .26417$  = gallons**

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

**1 bottle containing 750 milliliters = .198128 gallon**

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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.

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

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

TID # \_\_\_\_\_

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

**FOR MONTH ENDING:  
DUE ON OR BEFORE:**

If postmarked after due date, penalty and interest will apply.

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.

**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. BEER		\$ .16	
2. WINE .5% TO 14%		\$ .70	
3. WINE 14.1% TO 22%		\$ 1.30	
4. LIQUOR 22.1% TO 80%		\$ 3.60	
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. 0.75% interest, per month, due if postmarked after the 20 <sup>th</sup> of the month.			\$
11. Add liabilities established by the Department.			\$
12. <b>TOTAL AMOUNT DUE:</b>			<b>\$</b>

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

Tax is due and payable on or before the 20<sup>th</sup> 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.– 4. On the appropriate **Liquor Type**/alcohol percent 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 15<sup>th</sup> 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 20<sup>th</sup> 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 20<sup>th</sup> 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.

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