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Governor

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Chair, Nevada Tax Commission

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Executive Director

## STATE OF NEVADA DEPARTMENT OF TAXATION

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## INTOXICATING LIQUOR

### CERTIFICATE OF COMPLIANCE

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 importers or to consumers.

### Supplier Requirements

1. File a completed Certificate of Compliance application along with the \$50.00 fee.
2. File a completed LT08 form naming all brands, for each designated importer, in accordance with the "Prime Source" law. 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. If the brands assigned are not owned by the shipper, a copy of original assignments from the manufacturer, producer or brand owner must be attached.
3. By the 10<sup>th</sup> of each month, file a Report of Shipments of Alcoholic Beverages Into Nevada (LTD04) and attach legible copies of all invoices of shipments made the previous month. Each invoice must show total gallons of beer, wine or liquor. (no report required for months with no shipments to Nevada).
4. Renew annually by responding to renewal letter sent in May and paying the \$50.00 fee.

### Direct Shipments to Exempt Persons for Personal or Household Use - Requirements

1. Ship no more than one gallon of liquor per month to a person in Nevada who is 21 years of age or older. Ship no more than 12 cases of wine per year to a person in Nevada who is 21 years of age or older and who is a Nevada resident.
2. Pay excise tax. NRS 369.490 provides for the direct shipment of liquor to persons for personal or household use. Effective June 7, 1999, a supplier who ships liquor into Nevada pursuant to NRS 369.490 subsection 2 (b) or (c) must pay the excise tax to the Department of Taxation pursuant to NRS 369.330. Tax returns must be filed with this Department on or before the 20<sup>th</sup> of the month, along with the remittance of any taxes due, including penalty and interest if applicable. A tax return is due by the 20<sup>th</sup> of each month, even if there were no shipments to Nevada.

3. Collect and pay sales tax. Information and instructions are available in sales tax application packet.
4. 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.
5. 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 30<sup>th</sup> calendar day after the 200<sup>th</sup> case of wine was shipped (NRS 369.466). The fee is only valid for the remainder of the fiscal year (ending June 30<sup>th</sup>) in which the 200<sup>th</sup> case of wine was shipped.

There is nothing in the Nevada Liquor Law pertaining to or restricting the bottling, labeling, or advertising of alcoholic beverages. To date Nevada has not enacted the Fair Trade Law.

Attached is a certificate of compliance application, samples of LT 08 and LTD 04 forms, and a list of Nevada importer/wholesalers for your convenience. The Nevada Revised Statute may be accessed on the web: [www.leg.state.nv.us](http://www.leg.state.nv.us) Chapters 369 and part of 597. If anyone other than the owner or officer of your company will be signing documents on your behalf, a completed power of attorney must accompany this application.

If you are planning to ship directly to exempt persons for personal or household use, please refer to our website <http://tax.state.nv.us> for direct shipment tax returns (select forms, excise, liquor, Supplier Liquor Excise Tax Report Sales to Consumers) and a sales tax packet (select forms, general purpose, Nevada Business Registration and Supplemental Application).

If I can be of further assistance, please do not hesitate to contact me.

Claudia Olivares  
Liquor Tax Examiner  
(775) 684-2122

# REPORT OF SHIPMENTS OF ALCOHOLIC BEVERAGES INTO NEVADA

Page \_\_\_\_\_ of \_\_\_\_\_

TO: Nevada Department of Taxation  
1550 E. College Parkway Rm. 115  
Carson City, Nevada 89706

Today's date \_\_\_\_\_

Shipments for \_\_\_\_\_  
(Month/Year)

FROM: \_\_\_\_\_  
(Supplier's Name)

Certificate of  
Compliance 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. **ZERO (NO SHIPMENT REPORTS) ARE NOT REQUIRED.**

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>							

**INCLUDE COPIES OF ALL INVOICES WITH EACH REPORT SUBMITTED.**

**DO NOT USE STAPLES**

Reported by \_\_\_\_\_

Title or Department \_\_\_\_\_

Phone Number ( \_\_\_\_\_ ) \_\_\_\_\_