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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 10th 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 20th of the month, along with the remittance of any taxes due, including penalty and interest if applicable. A tax return is due by the 20th 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 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.

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 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

NEVADA DEPARTMENT OF TAXATION
1550 E. COLLEGE PARKWAY STE. 115
CARSON CITY NV 89706
(775) 684-2122

APPLICATION FOR CERTIFICATE OF COMPLIANCE

SUBMIT \$50.00 FEE FOR CURRENT FISCAL YEAR JULY 1 TO JUNE 30

DBA, if any: _____ Phone No: _____

Name of Company: _____ FEIN No: _____

Business Address: _____ Zip Code: _____

Mailing Address: _____ Zip Code: _____

The above named hereby applies to the Department of Taxation for a Certificate of Compliance, pursuant to Nevada Revised Statutes, Chapter 369.430. **ENCLOSE COPY OF FEDERAL BASIC PERMIT.**

Applicant is a Corporation (), Partnership (), Individual ()

Applicant will be selling to Nevada wholesalers () Directly to Nevada consumers ()

Owners, Partners or Officers:

Applicant is an Importer _____, Brewer _____, Distiller _____, Manufacturer _____, Producer _____, Vintner _____, Bottler of Liquor _____, or the designated agent of one of these _____ (copy of designation attached).

Under NRS 597.210 and Sections 1 and 2, effective May 1, 1975:

Applicant is not engaged in the liquor business in the State of Nevada as an owner, partner or through a subsidiary, affiliate, ownership equity or in any other manner. This covers the import/wholesale level as well as the retail level.

Applicant promises if granted a Certificate of Compliance: (1) to faithfully comply with all laws of the State of Nevada pertaining to the sale and shipping of liquors into Nevada and to comply with all rules and regulations of the Department of Taxation; (2) to furnish the Department on or before the 10th of each month, an LTD 04 report with copies of invoices, showing the quantity of liquor sold, shipped, or delivered to each licensed liquor import/wholesaler or permittee in Nevada. Such reports shall state: (1) name and location/address of the Nevada import/wholesaler or permittee to whom each shipment was made; and (2) invoice number, date and number of packages or cases, and the breakdown in gallons by alcoholic percent content.

Executed _____ day of _____ 20____ at _____, _____
(City) (State)

Signature: _____
(Owner, Partner or Officer)



Remember to submit a copy of your federal basic permit and your check for the \$50.00 fee with this completed application.
Compliance Services: Power of attorney

Date: _____ Amt: _____
Ck No: _____
Init: _____

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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)	(Certificate of Compliance Number)
(Mailing Address)	(City, State, Zip Code)

Pursuant to NRS 369.386, the above named supplier hereby appoints _____
(Nevada Importer/Wholesaler, City – One Location Per Form)
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**