



**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

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

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

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

BRIAN SANDOVAL  
*Governor*  
ROBERT R. BARENGO  
*Chair, Nevada Tax Commission*  
WILLIAM CHISEL  
*Executive Director*

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

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

## **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 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.
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 mid-May and paying the \$50.00 annual fee.

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

1. 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.
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.

Enclosed is your Certificate of Compliance, LT 08 forms and a copy of NRS 369 and a list of Nevada importer/wholesalers for your convenience.

If you are planning to ship directly to exempt persons for personal or household use, please contact this office for direct shipment tax returns and a sales tax packet.

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

Nancy L. Ravert  
Liquor Tax Examiner  
PHONE: (775) 684-2125  
FAX: (775) 684-2020  
EMAIL: [nravert@tax.state.nv.us](mailto:nravert@tax.state.nv.us)