

## **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 importers 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 (EXC-C023) 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 (EXC-F008) 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 mid-May 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 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/](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/](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/](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 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.