NEVADA DEPARTMENT OF TAXATION **LIQ-1 LIQUOR EXCISE TAX RETURN**

Mail original to: Nevada Department of Taxation 3850 Arrowhead Dr., 2nd Floor Carson City, NV 89706

TID:			-	
(10 digit	Taxpayer	ID# and	3 digit loc	ation #)

For Month Ending:
Due on or before:
If postmarked after the due date, penalty and interest will apply.

If the name or address shown is incorrect, if the ownership or business location has changed, or if you are out of business, notify the Liquor Excise Tax Examiner in the Carson City District Office immediately.

A Return MUST	Be filed E	ach Month	Whether	or Not Liqu	uor Is Impo	rted/Manuf	actured
TRANSACTIONS DURING THE	M	ALT BEVERA	ĢE	ALCOHOLIC BEVERAGES		OFFICE USE ONLY	
MONTH IN WINE GALLONS	Keg or Draught	Bottled or Canned	Total Malt Beverage	.5% to 14%	14.1% to 22%	22.1% to 80%	
Total Gross Gallons *please see revised instructions on page 2							Postmark:
2. Credit: Breakage, Loss- LIQ-2							
3. Credit: Exports or tax paid by manufacturer- LIQ-3							Ck. No:
4a. Credit: Military Sales- LIQ-4a 4b. Credit: Airline Sales- LIQ-4b							Date:\$
5. TOTAL DEDUCTIONS							Initials:
6. TOTAL TAXABLE GALLONS							
7. Tax Rates for liquor categories	S .		\$.16 per gal.	\$.70 per gal.	\$ 1.30 per gal.	\$ 3.60 per gal.	
8. Gross Tax (taxable gallons tim	es tax rate).						\$
9. Discount of 0.25% allowed if page	ryment is postm	arked on or bef	ore the 15 th of th	e month followin	ig activity.		-
10. Adjusted Tax amount due and	payable with th	is return.					\$
11. Less credits approved by the Department. Credit notification from the Department must be attached.					-		
12. Penalty (see instructions for rate).						\$	
13. 0.75% interest per month due on payments postmarked after the 20 th of the month.					\$		
14. Add Liabilities established by the Department.					\$		
15. Total amount due and payable							\$
16. Total amount remitted with this	return. MAKE	CHECK PAYAB	LE TO THE NE	VADA DEPART	MENT OF TAXA	TION.	\$

Should corrections or adjustments be necessary on previously filed monthly returns:

- On a copy of an incorrect return, indicate if it is an 'Amended' return.
- b.
- Draw a single line through the figure that is to be adjusted.

 Enter the correct figure either above or below the figure that is to be corrected.
- Adjust extensions for corrected totals.
 Apply appropriate Penalty and Interest. d.
- Include a note describing the reason for the correction.

I hereby certify that this return, including all attached schedules 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 Importer, Manufacturer, or Officer of the above business and duly qualified and authorized to verify this return.

Reported By	Signed	
Checked by	Title	Phone No

LIQ-1 LIQUOR EXCISE TAX RETURN INSTRUCTIONS

Reports of licensees must be in wine gallons. For Wine and Malt Beverages the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. 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.

- Line 1 Enter the total gross gallons imported, purchased from a manufacturer, rectifier, or brewer and/or manufactured by you, rounded to the hundredth decimal (2). This is to be verified by supplier reports for importers; manufacturers must include copies of TTB tax returns/reports.

 Importers breakdown shipments received on LIQ-1a (page 3), Manufacturers use LIQ-1b (page 4) for alcohol removed from the federally bonded premises and LIQ-1c (page 5) for alcohol packaged for immediate sale.
- Line 2 Credit for shipments lost, stolen or damaged in transit, or damaged or spoiled on the premises less the 0.25% discount taken previously. List this on Form LIQ-2 (page 6) and include all applicable documentation of the incident. This can be used by Manufacturers and Importers.
- Line 3 Credit for liquor exported and sold outside this State, less 0.25% discount taken previously. List on Form LIQ-3a (page 7) and enclose a copy of the original invoice with this report. Or, credit for liquor purchased from an in-state manufacturer, less 0.25% discount taken previously. List on Form LIQ-3b (page 8) and enclose a copy of the original invoice with this report. In state manufacturers should only use this line for exports.
- Line 4 Credit for liquor sold to airlines, permissible persons or to military bases **less the 0.25%** discount taken previously. List this on supplemental Form **LIQ-4a** (page 9) or **LIQ-4b** (page 10) and include invoices to qualifying parties. **This can only be used by Importers.**
- Line 5 Total of lines 2-4b
- Line 6 Subtract the quantity on line 5 from quantity on line 1 for total taxable gallons.
- Line 8 Multiply gallons shown on line 6 by tax rate shown on line 7 for the gross tax.
- Line 9 The excise tax imposed by this Chapter is due and payable on or before the 20th day of the following month. If all such taxes are paid on or before the 15th day of the following month, a discount in the amount of **0.25%** of the tax shall be allowed. If tax is not paid by date due a penalty of 10% will be added, together with interest at the rate of **0.75%** per month, or any fraction thereof, from the date due until paid.
- Line 10 Subtract the figure on line 9 from gross tax on line 8 for adjusted tax amount.
- Line 11 Subtract credits (attach Department notification of credit to this return).
- Line 12 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	Penalty	
late	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%.

- Line 13 To calculate interest for each month multiply Line 10 x 0.75% (or .0075) if postmarked after the 20th of the month following activity.
- Line 14 Add the amount of any Liability that has been established by the Department. Attach Department notification of amount due.
- Line 15 The total amount due and payable with this return.

Pursuant to 2017 legislative changes, Brew Pubs must report gallons of malt beverages manufactured and sold in this reporting period on form LIQ-1d (page 11). Estate Distillers must report spirits manufactured for exportation or sold at retail on form LIQ- 1e (page 12).

TID:			-		
(10 dic	it Taxpaver	D# and	3 diait	location#	/)

LIQ-1a BEER, WINE AND LIQUOR IMPORTED INTO NEVADA INCLUDE COPIES OF ALL INVOICES FROM SUPPLIERS WITH THIS RETURN (ENTER LIQUOR REMOVED FROM THE FEDERALLY BONDED PREMISES ON PAGE 4)

Invoice Date	Supplier's Name Certificate of Compliance Holder	Certificate Number.	Invoice Number	Beer Gallons	.5 through 14% Gallons	14.1 to 22% Gallons	22.1 to 80% Gallons
Subtotal	Imports						
Grand T	otal Imports. Enter on Line 1, Page 1						

TID:	<u> </u>
(10 digi	Taxpayer ID# and 3 digit location #)

LIQ-1b BEER, WINE AND LIQUOR MANUFACTURED IN NEVADA AND REMOVED FROM THE FEDERALLY BONDED PREMISES INCLUDE COPIES OF ALL FEDERAL EXCISE TAX REPORTS WITH THIS RETURN

Product Name	Date Entered into Bond	Beer Gallons	.5 through 14% Gallons	14.1 to 22% Gallons	22.1 to 80% Gallons	Total Gallons Withdrawn This Month	Balance in Bond
Total gallons removed from premises this month	bonded						

TID:	_
(10 digit Taxpayer ID#	and 3 digit location #)

LIQ-1c BEER, WINE AND LIQUOR MANUFACTURED IN NEVADA & PACKAGED FOR IMMEDIATE SALE IN NEVADA INCLUDE COPIES OF ALL FEDERAL EXCISE TAX REPORTS WITH THIS RETURN

Date	Product Name	Beer Gallons	.5 through 14% Gallons	14.1 to 22% Gallons	22.1 to 80% Gallons
Total Gallons manufactured for immediate sale					
Total Gallon	s removed from bond (page 4)				
Grand Total Enter on line	of manufactured gallons e 1 of page 1				

TID:	
(10 digit Taxpayer	ID# and 3 digit location#)

3830 ARROWNEAD DR., 2Nd FLOOR	(10 digit raxpayor ID# and 3 digit location#)				
CARSON CITY, NEVADA 89706	For Month Ending:				
LIQ-2 MONTHLY RI	EPORT OF LOSS				
Firm Name:					
Street:					
City:	State:	Zip Code:			

This form is a supplemental page to LIQ-1. Excise tax credit (Line 2, LIQ-1) for alcoholic beverages lost, stolen or damaged in transit or spoiled on premises.

(NRS 369.370)

	Attach copies of all supporting loss claims which have been filed with carriers, shippers, etc.							
		MALT BE	VERAGES	ALCOHOLIC BEVERAGES				
DATE	EXPLAIN TYPE OF LOSS, SHIPPER, BRAND NAME, ETC.	KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14%	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%		
	GALLON TOTALS:							
	LESS .25% FORMERLY DISCOUNTED:							
T01	TAL, ENTER ON LINE 2 OF TAX RETURN:							

Signed			
Title			
Date			

3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

TID:	
	(10 digit Taxpayer ID# and 3 digit location#)
For N	Ionth Ending:

LIQ-3a MANUFACTURER OR WHOLESALER MONTHLY REPORT OF EXPORTS

This form is a supplemental page to LIQ-1. Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

EVDODE	BUSINESS NAME AND ADDRESS WHERE PRODUCT WAS EXPORTED	MALT BE	VERAGES	ALCOHOLIC BEVERAGES			
DATE DATE		KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14%	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%	
	GALLON TOTALS:						
	LESS .25% FORMERLY DISCOUNTED:						
ТО	TAL, ENTER ON LINE 3 OF TAX RETURN:						

Signed	
Title	
Date	

3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

TID:	
	(10 digit Taxpayer ID# and 3 digit location#)
For I	Month Ending:

LIQ-3b WHOLESALER PURCHASES FROM AN IN-STATE MANUFACTURER

This form is a supplemental page to LIQ-1. Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

DATE	BUSINESS NAME AND ADDRESS OF MANUFACTURER PURCHASED PRODUCT FROM	MALT BE	VERAGES	ALCOHOLIC BEVERAGES			
OF PURCHASE		KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14%	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%	
	GALLON TOTALS:						
	LESS .25% FORMERLY DISCOUNTED:						
ТО	TAL, ENTER ON LINE 3 OF TAX RETURN:						

Signed	
Title _	
Date	

NEVADA DEPARTMENT OF TAXATION 3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

TID:	
(10 digit	axpayer ID# and 3 digit location#

30 ANNOWILAD DIV., ZIIG I LOON	(To digit Taxpayor 15" and o digit location")
ARSON CITY, NEVADA 89706	
,	For Month Ending:

LIQ-4a LIQUOR WHOLESALER MONTHLY REPORT OF MILITARY SALES

Firm Na Street:	ame:							
City:			State:		Zip C	Code:		
Ex	cise tax credit (Line 4a on LIQ-1 qualify as "Instrumentalitie Attac		es of the U	nited States			ho	
			·	VERAGES	ALCOHOLIC BEVERAGES			
ATE	NAME AND LOCATION SHIPPED TO	BASE, POST, STORE, INSTALLATION	KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14%	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%	
	G	ALLON TOTALS:						
	LESS .25% FORMER	Y DISCOUNTED:						
	TOTAL, ENTER ON LINE 4a	OF TAX RETURN:						
The inf	ormation above is true and co	orrect to the best o	f my know	ledge and	belief.			
		Cian a	d					
		Signe				_		
		Title						

Date

NEVADA DEPARTMENT OF TAXATION 3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

Street:

City:

Firm Name:

TID:	-
(10 digit	Taxpayer ID# and 3 digit location#)
For M	onth Ending:

Zip Code: _____

LIQ-4b LIQUOR WHOLESALER MONTHLY REPORT OF SALES TO AIRLINES

State: ____

Excise tax credit (Line 4b on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.175)								
Attach copies of all supporting invoices.								
		MALT BE	VERAGES	ALCOHOLIC BEVERAGES				
DATE	NAME OF AIRLINE	KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14 %	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%		
	GALLON TOTALS:							
LESS .25% FORMERLY DISCOUNTED:								
TOTAL, ENTER ON LINE 4b OF TAX RETURN:								

Signed

Title

Date

3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

TID:
(10 digit Taxpayer ID# and 3 digit location#)
For Month Ending:

LIQ-1d BREW PUB MONTHLY REPORT

Gallons of malt beverages manufactured and sold in this reporting period (complete one report per licensed location)

Entity Name:
Street:
City/State/Zip:
1. Total gallons of malt beverage manufactured in this reporting period (amount must represent the total
gallons per licensed location):
2. Total gallons of malt beverage sold at a special event this reporting period (amount must represent the total
gallons for each brew pub you operate in Nevada):
3. Total gallons of malt beverage sold this reporting period at retail (not for resale), manufactured on or off
premises for consumption on premises:
4. Total gallons of malt beverage sold at retail (not for resale) for this reporting period; sold in packages
sealed on premises for each brew pubs you operate – manufactured on the premises for consumption off
the premise:
5. Total gallons of malt beverage manufactured for sale to a wholesaler located outside of Nevada:
6. Total amount, in gallons, sold from lines 2-5:
7. From line 6, how many gallons sold in kegs:
The information above is true and correct to the best of my knowledge and belief.
Signed
Title
Date

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3850 ARROWHEAD DR., 2nd FLOOR CARSON CITY, NEVADA 89706

TID:
(10 digit Taxpayer ID# and 3 digit location #)
For Month Fusings
For Month Ending:

LIQ-1e ESTATE DISTILLERS MONTHLY REPORT

This form is a supplemental page to LIQ-1. Spirits manufactured for exportation sold to an in-state-wholesaler or sold at retail (not for resale) for off premise consumption
Entity Name:
Street:
City/State/Zip:
I. Total milliliters of spirits, manufactured for exportation for this reporting period (total must represent the total milliliters of spirits at all estate distilleries you operate in Nevada):
2. Total milliliters of spirits sold at the estate distillery to a person who holds a Nevada wholesale dealers license (total must represent the total milliliters of spirits at all estate distilleries you operate in Nevada):
3. Total milliliters of spirits sold at retail for off premise consumption for this reporting period (total must represent the otal milliliters of spirits at all estate distilleries you operate in Nevada):
The information above is true and correct to the best of my knowledge and belief.
Signed
Title
Date

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