



**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**  
**SUPPLIER LIQUOR EXCISE TAX RETURN**  
**SALES TO CONSUMERS**

LSS: - -  
 Return for Period Ending:  
 Due on or Before:  
 Date Paid:

Business or Individual's Name			
Mailing Address			
City, State, Zip			

**Mail Returns to:** Nevada Department of Taxation  
 3850 Arrowhead Drive  
 Carson City, NV 89706

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

**Make checks payable to:** Nevada Department of Taxation

Check this box if this is an amended return for the specified filing period

**Effective July 1, 2021, only wine can be shipped to Nevada consumers.**

**A RETURN MUST BE FILED ONLY WHEN SALES TO NEVADA CONSUMERS WERE MADE**

**See Instructions and Wine Gallon Conversion on the reverse side**

**COPIES OF INVOICES WITH NAME AND ADDRESS OF RECIPIENT MUST ACCOMPANY THIS RETURN**

LIQUOR TYPE	WINE GALLONS	TAX RATE	TAX AMOUNT DUE
1. WINE .5% TO 14%		X \$ .70	\$
2. WINE 14.1% TO 22%		X \$ 1.30	\$
<b>3. TOTAL TAX:</b>			<b>\$</b>
<b>4. If paid on or before the 15th of the month, take a 0.25% Discount</b>			<b>-</b>
<b>5. Adjusted Tax, the amount due and payable with this return</b>			<b>\$</b>
<b>6. Less credits approved by the Department.</b>			<b>-</b>
<b>7. Penalty, if paid after due date (see instructions for rate).</b>			<b>\$</b>
<b>8. Interest, 0.75% per month, due if postmarked after the 20<sup>th</sup> of the month.</b>			<b>\$</b>
<b>9. Add liabilities established by the Department.</b>			<b>\$</b>
<b>10. TOTAL AMOUNT DUE:</b>			<b>\$</b>

I hereby certify that this return, including all attachments, 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 Supplier, or Officer of the Supplier and duly qualified and authorized to verify this return.

Prepared by: \_\_\_\_\_ Signed: \_\_\_\_\_

Checked by: \_\_\_\_\_ Title: \_\_\_\_\_ Phone #: \_\_\_\_\_

## SUPPLIER LIQUOR EXCISE TAX RETURN INSTRUCTIONS

Nevada Revised Statute (NRS) 369.490 was amended to only allow suppliers of wine or their designated agent to ship wine directly to consumers in Nevada. Effective July 1, 2021, malt beverages and/or distilled spirits may not be shipped directly to Nevada consumers.

Tax is due and payable on or before the 20th of the month after sales to Nevada consumers were made pursuant to NRS 369.462 and NAC 369.014. Late filing will result in a penalty (up to 10%) and interest of .75% per month or fraction of a month late until the date of payment per NRS 360.417

**Line 1** – Enter the .5% to 14% Wine Gallons shipped to Nevada residents, totaled from all invoices for the month. Multiply the total gallons by the \$.70 tax rate and enter on the Total Amount Due line.

**Line 2** – Enter the 14.1% to 22% Wine Gallons shipped to Nevada residents, totaled from all invoices for the month. Multiply the total gallons by the \$1.30 tax rate and enter on the Total Amount Due line.

**Line 3** – Add Line 1 and Line 2.

**Line 4** – If postmarked on or before the 15th of the month following activity, multiply Line 3 by 0.25% to calculate the Discount amount and enter here.

**Line 5** – Subtract Line 4 from Line 3 and enter amount here.

**Line 6** – Enter any credits for which you have received a valid credit notice issued by the Department.

**Line 7** – 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 Late	Penalty 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 8** – If the return is not postmarked and paid by the due date, interest applies. To calculate interest, multiply Line 5 by .75% for every month or fraction of a month late.

**Line 9** – Add any liabilities as established by the Department.

**Line 10** – Calculate the total amount due and payable to the Department (Line 5 minus Line 6 plus Lines 7 through Line 9).

**Attach legible copies of all invoices to the return. Invoices must include date; name and address of Nevada resident; and type, percentage of alcohol; and quantity of alcoholic beverages shipped.**

### CONVERSION TO GALLONS Per NAC 369.020

Reports of licensees must be in wine gallons.

For Wine, the quantity in liters must be multiplied by 0.26417 to determine the equivalent quantity in wine gallons. The resulting figures must be rounded to the nearest one-hundredth of a gallon.

Example: Bottles times milliliters = total milliliters

Divide total milliliters by 1000 = total liters

Multiply total liters by .26417 for wine = total wine gallons