NEVADA DEPARTMENT OF TAXATION

LIQUOR EXCISE TAX RETURN

Mail original to: Nevada Department of Taxation
1550 College Parkway, Room 115
Carson City, NV 89706

TID: _____ - _____

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

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 Each Month Whether or Not Liquor Is Imported/Manufactured

TRANSACTIONS DURING THE MONTH IN WINE GALLONS	MALT BEVERAGE			ALCOHOLIC BEVERAGES			OFFICE USE ONLY
	Keg or Draught	Bottled or Canned	Total Malt Beverage	.5% to 14%	14.1% to 22%	22.1% to 80%	
1. 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.			$ .16 per gal.	$ .70 per gal.	$ 1.30 per gal.	$ 3.60 per gal.	
8. Gross Tax (taxable gallons times tax rate).							$
9. Discount of 0.25% allowed if payment is postmarked on or before the 15th of the month following activity.							-
10. Adjusted Tax amount due and payable with this 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 20th 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 PAYABLE TO THE NEVADA DEPARTMENT OF TAXATION.							$

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

a. 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.
c. Enter the correct figure either above or below the figure that is to be corrected.
d. Adjust extensions for corrected totals.
e. Apply appropriate Penalty and Interest.
f. 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

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 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 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).

**** For up-to-date information on tax issues, be sure to check our website -- http://tax.nv.gov/ -- ****
Check every January, April, July and October for Tax Notes articles.

TID: _____ - _____

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

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 Total Imports. Enter on Line 1, Page 1							

Provide additional pages as needed.

TID: ____________ - ________

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

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 bonded premises this month							

If beer, wine, or spirits have also been manufactured for immediate sale, add total to **LIQ-1c** (page 5) otherwise this number goes on line 1 of page 1.

TID: _____ – _____
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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 Gallons removed from bond (page 4)					
Grand Total of manufactured gallons Enter on line 1 of page 1					

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE 115
CARSON CITY, NEVADA 89706

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

For the Month of: _____

MONTHLY REPORT OF LOSS

Firm Name:

Street:

City: State: _____ Zip Code: _____

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.

DATE	EXPLAIN TYPE OF LOSS, SHIPPER, BRAND NAME, ETC.	MALT BEVERAGES		ALCOHOLIC BEVERAGES		
		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 2 OF TAX RETURN:						

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the month of: _____

MANUFACTURER OR WHOLESALER MONTHLY REPORT OF EXPORTS

Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

EXPORT DATE	BUSINESS NAME AND ADDRESS WHERE PRODUCT WAS EXPORTED	MALT BEVERAGES		ALCOHOLIC BEVERAGES		
		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 3 OF TAX RETURN:						

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

LIQ-3a 9-5-19
SUPPLEMENTAL PAGE TO
LIQ-1

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the month of: _____

WHOLESALER PURCHASES FROM AN IN-STATE MANUFACTURER

Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

DATE OF PURCHASE	BUSINESS NAME AND ADDRESS OF MANUFACTURER PURCHASED PRODUCT FROM	MALT BEVERAGES		ALCOHOLIC BEVERAGES		
		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 3 OF TAX RETURN:						

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

LIQ-3b 9-5-19
SUPPLEMENTAL PAGE TO
LIQ-1

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the Month of _____

LIQUOR WHOLESALER MONTHLY REPORT OF MILITARY SALES

Firm Name:

Street:

City: State: _____ Zip Code: _____

Excise tax credit (Line 4a on LIQ-1) for alcoholic beverages sold to **MILITARY UNITS** in Nevada, who qualify as "Instrumentalities of the Armed Forces of the United States" (NRS 369.335)
Attach copies of all supporting invoices.

DATE	NAME AND LOCATION SHIPPED TO	BASE, POST, STORE, INSTALLATION	MALT BEVERAGES		ALCOHOLIC BEVERAGES		
			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 4a OF TAX RETURN:							

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

LIQ-4a 5-11-15
SUPPLEMENTAL PAGE TO
LIQ-1

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the Month of : _____

LIQUOR WHOLESALER MONTHLY REPORT OF SALES TO AIRLINES

Firm Name: _____

Street: _____

City: _____ State: _____ Zip Code: _____

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.

DATE	NAME OF AIRLINE	MALT BEVERAGES		ALCOHOLIC BEVERAGES		
		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:						

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the month of _____

BREW PUB MONTHLY REPORT
GALLONS OF MALT BEVERAGES MANUFACTURED AND SOLD IN THIS REPORTING PERIOD

Entity Name:

Street:

City/State/Zip:

1. Total gallons of malt beverage manufactured in this reporting period (amount must represent the total gallons of all brew pubs for which you operate in Nevada): _____
2. Total gallons of malt beverage sold at a special event this reporting period (amount must represent the total gallons of all brew pubs for which 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 of one or more of the brew pubs – manufactured on the premises for consumption off the premise: _____
5. Total amount, in gallons, sold from lines 2-4: _____
6. From line 5, how many gallons sold in kegs: _____

The information above is true and correct to the best of my knowledge and belief.

Signed _____

Title _____

Date _____

NEVADA DEPARTMENT OFTAXATION
1550 COLLEGE PARKWAY, STE. 115
CARSON CITY, NEVADA 89706

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

For the month of _____

Estate Distillers Monthly Report
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:

1. 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 total 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 _____