

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

TID # _____

Mail original to: Nevada Department of Taxation
 1550 COLLEGE PARKWAY SUITE 115
 CARSON CITY, NV 89706
 (775) 684-2125

FOR DEPARTMENT USE ONLY	
DATE:	CHECK NO:
CHECK AMOUNT:	
AMOUNT PAID:	
POSTMARK:	INITIALS:

FOR MONTH ENDING:
DUE ON OR BEFORE:

If postmarked after due date, penalty and interest will apply.

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

A RETURN MUST BE FILED WHETHER OR NOT THERE IS ACTIVITY

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. BEER		\$.16	
2. WINE .5% TO 14%		\$.70	
3. WINE 14.1% TO 22%		\$ 1.30	
4. LIQUOR 22.1% TO 80%		\$ 3.60	
5. TOTALS:			\$
6. If paid on or before the 15th of the month, take a 0.25% Discount			-
7. Adjusted Tax, the amount due and payable with this return			\$
8. Less credits approved by the Department.			-
9. Penalty, if paid after due date (see instructions for rate).			\$
10. 0.75% interest, per month, due if postmarked after the 20 th of the month.			\$
11. Add liabilities established by the Department.			\$
12. TOTAL AMOUNT DUE:			\$

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 No () _____

MAKE CHECK PAYABLE TO THE NEVADA DEPARTMENT OF TAXATION

SUPPLIER LIQUOR EXCISE TAX RETURN INSTRUCTIONS

Tax is due and payable on or before the 20th of the month following activity per NRS 369.370. Late filing will result in a penalty (up to 10%) and interest of 1% per month until the date of payment per NRS 360.417. The return must be filed whether or not there is activity.

1.– 4. On the appropriate **Liquor Type**/alcohol percent line, enter the total **Wine Gallons** shipped to Nevada residents, totaled from all invoices for the month. Multiply the gallons by the Tax Rate and enter on the **Tax Amount Due** line.

5. Total the Wine Gallons and Tax Amount Due columns and enter on the **Totals** line.

6. If postmarked on or before the 15th of the month following activity, enter the **0.25% Discount** and subtract from the Total.

7. Adjusted Tax total less the discount.

8. Subtract credits that have been approved by the Department.

9. 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%.

10. Effective 07/01/2011 interest rate change: To calculate interest for each month late after 07/01/2011, multiply Line 7 x 0.76% (or .0075), if postmarked after the 20th of the month following activity. To calculate interest for each month late from 07/01/1999 through 06/30/2011 multiply Line 7 x .01% (or .01) if postmarked after the 20th of the following month.

11. Include liabilities that have been established by the Department.

12. Total Amount Due and payable to the Department of Taxation.

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.

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.

Example: Bottles times milliliters = total milliliters

Divide total milliliters by 1000 = total liters

Multiply total liters by .26417 for wine or .264172 for spirits = total wine gallons