



## CONVERSION TO GALLONS

Per NAC 369.020

The 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

**63 bottles of 750 milliliters each = 63 x .750 (equals liters) x .26417 = gallons**

**39 bottles of 375 milliliters each = 39 x .375 (equals liters) x .26417 = gallons**

**1 case of 12 bottles of 750 milliliter each = 2.3775 or 2.378 gallons**

**1 bottle containing 750 milliliters = .198128 gallon**

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Copies of invoices will not be required to be submitted with this report but must be maintained for inspection and possible audit by The Department (NRS 369.468).

**NRS 369.468 Preservation of records for inspection and audit.** A supplier who ships liquor into this state pursuant to paragraph (b) or (c) of subsection 2 of [NRS 369.490](#) shall preserve for inspection and audit by the Department and its agents, for a period of 4 years, all invoices and lists of liquors shipped to a location in this state, specifying the:

1. Kind and quantity of liquor shipped in each order.
2. Name of the person to whom the liquor was shipped.
3. Place to which each order was shipped and the date of shipping.