



NEVADA STATE LIQUOR LICENSE APPLICATION

The Board of County Commissioners or Incorporated Cities Governing Body Members must forward the approved and signed Form EXC-F065 application to the Nevada Department of Taxation (NRS 369.200). Please note Per NRS 369.220 (3) the Nevada State Liquor License is nontransferable. **The Department of Taxation's Nevada Business Registration form must be completed and attached to the application.**

1	Application is being submitted for New Business Location Change Additional Location	Account Number:
2	Application is for: Importer/Wholesaler Liquor License Manufacturer Liquor License	
3	Importer/Wholesaler License Type (Check all that apply): <input type="checkbox"/> Importer and Wholesaler of Wine, Beer and Spirits <input type="checkbox"/> Importer and Wholesaler of Beer <input type="checkbox"/> Wholesaler of Wine, Beer and Spirits <input type="checkbox"/> Wholesaler of Beer	
4	Manufacturer License Type (Check all that apply): <input type="checkbox"/> Estate Distillery <input type="checkbox"/> Instructional Wine Facility <input type="checkbox"/> Brew Pub <input type="checkbox"/> Brewer <input type="checkbox"/> Craft Distillery <input type="checkbox"/> Winemaker <input type="checkbox"/> Rectifier	
5	Business Type: <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other:	
6	Date Incorporated/Organized:	State where Incorporated/Organized:
7	Anticipated Start Date of Location:	Federal Tax ID:
8	Name of Business:	Phone Number:
9	DBA, if any:	Fax Number:
10	Business Address:	
11	Location of Operation:	
12	Mailing Address:	
13	Email Address:	
14	List All Owners, Officers, Members, Partners, etc. Attach Additional Sheets if Needed.	
	Name:	Title:
	Residence Address:	% Owned:
	Name:	Title:
	Residence Address:	% Owned:
	Name:	Title:
	Residence Address:	% Owned:
	Name:	Title:
	Residence Address:	% Owned:

15	If Partnership, is the agreement recorded? <input type="checkbox"/> Yes <input type="checkbox"/> No	In what county and city is it recorded in?
16	Operating under a Fictitious Firm Name? <input type="checkbox"/> Yes <input type="checkbox"/> No (Supply a certified copy of the certificate to the Department)	In what county and city is it recorded in?
17	Has applicant applied for a local County or City license? <input type="checkbox"/> Yes <input type="checkbox"/> No	If so, where?
18	Has applicant secured all necessary Federal permits? <input type="checkbox"/> Yes <input type="checkbox"/> No	TTB Permit Number (Supply a copy of permit):
19	Is the location of operations shared with any other business? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide the following:	
	Business Name:	Type of Operations:
	Business Name:	Type of Operations:
	Business Name:	Type of Operations:
20	Does any person listed on this application engage in manufacturing, importing, wholesaling or retailing alcoholic beverages through another company? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide the following:	
	Person's Name:	% Owned:
	Business Name:	Type of Operations:
	Person's Name:	% Owned:
	Business Name:	Type of Operations:
21	Have any individuals with interest, financial or otherwise, in the applicant's business, ever been convicted of a violation of Federal or any state liquor laws? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, provide the following:	
	Name:	When:
	Explain:	
22	APPLICANT'S AFFIRMATION: By signing I certify that, to the best of my knowledge under penalty of perjury, the information contained herein is correct and acknowledge that pursuant to Nevada Revised Statutes (NRS) 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing to the Nevada Department of Taxation. In addition, if I am granted a liquor license, I understand that I am expected to comply with all liquor laws, including, but not limited to NRS 369 and 597, Nevada Administration Code, and all Federal laws. Noncompliance can result in fines, suspension or revocation of my license, and criminal prosecution. By signing this document, it is acknowledged you are not permitted to conduct business until you have obtained a State of Nevada Department of Taxation liquor license.	
	Name of responsible party:	Title:
	Signature:	Date:
APPLICATION SUBMITTAL LOCATIONS		
If the location of business operations is in one of the following cities: Boulder City, Caliente, Carlin, Carson City, Elko, Ely, Fallon, Fernley, Henderson, Las Vegas, Lovelock, Mesquite, North Las Vegas, Reno, Sparks, Wells, West Wendover, Winnemucca or Yerington. Submit page 1, 2, 3 and 5 to that Incorporated City's Governing Board for review and a completed Department of Taxation's Nevada Business Registration Form.		

DESCRIPTION OF NEVADA BUSINESS OPERATIONS

Business Name:

Importer/Wholesaler of Liquor

Provide a detailed description of your business practice in Nevada

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**Manufacturer (Brew Pub, Brewer, Craft Distillery, Estate Distillery,
Instructional Wine Facility, Winemaker, Rectifier)**

Describe, step by step, the nature of your business and procedure to produce liquor in Nevada

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Provide additional attachments if needed.

APPLICANT'S AFFIRMATION: By signing I certify that, to the best of my knowledge under penalty of perjury, the information contained herein is correct and acknowledge that pursuant to Nevada Revised Statutes (NRS) 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing to the Nevada Department of Taxation. In addition, if I am granted a liquor license, I understand that I am expected to comply with all liquor laws, including, but not limited to NRS 369 and 597, Nevada Administration Code, and all Federal laws. Noncompliance can result in fines, suspension or revocation of my license, and criminal prosecution. **By signing this document, it is acknowledged you are not permitted to conduct business until you have obtained a State of Nevada Department of Taxation liquor license.**

Title:

Date:

Name of Responsible Party:

Signature:

NEVADA STATE LIQUOR LICENSE APPLICATION INSTRUCTIONS

Complete pages one and two in their entirety with all applicable information, attach additional sheets if necessary.

1. **Application is being submitted for:** Check the box that applies, please note that “Location Change” and “Additional Location” are valid options only for the entity that originally applied for the license. Include the Taxpayer ID number issued by the Department of Taxation if applicable.
2. **Application is for:** Check the type of license you are applying for.
3. **Importer/Wholesaler License Type:** If you are applying for an Importer or Wholesaler license, check all that apply.
4. **Manufacturer License Type:** If you are applying for a Manufacturer license, check all that apply.
5. **Business Type:** Indicate the entity type as filed with the Secretary of State.
6. **Date Incorporated/Organized:** Enter the date and state incorporated/organized.
7. **Anticipated Start Date of Location:** Enter the date that you are planning the license to take effect. Please note: Business operation may not begin until a State of Nevada Liquor License has been issued by the Department of Taxation. Include the Federal Employer Identification Number issued to you by the Internal Revenue Service.
8. **Name of Business:** Enter the name as registered on the State Business License. Include a business telephone number.
9. **DBA:** Enter the name you will be doing business as known by the public. Include a fax number if available.
10. **Business Address:** Enter in the complete address of the entity (corporate address).
11. **Location of Operation:** Enter the physical address licensed operations will be performed. This address must be registered and reflected on the permit issued by the Federal Alcohol and Tobacco Tax and Trade Bureau (TTB).
12. **Mailing Address:** Enter the mailing address. This address will be used to mail license, reports, tax returns and correspondence.
13. **Email Address:** Enter email (Internet) address information.
14. **List All Owners, Officers, Members, Partners, etc.:** Include the full name, title, address, and percentage of ownership of each owner, officer, member, partner, etc. for the business.
15. **If Partnership, is the Agreement Recorded:** If your business is a partnership please select yes or no. If yes, include where it was recorded.
16. **Operating under a Fictitious Firm Name:** Select yes or no. If yes, include where it was recorded. A copy of the fictitious firm name certificate must be supplied to the Department of Taxation, per NRS 602.010.
17. **Has applicant applied for a local County or City License:** Select yes or no. If yes, include where.
18. **Has applicant secured all necessary Federal permits:** Select yes or no. If yes, enter the permit number issued by the TTB. Provide a copy of the permit with this application.
19. **Is the location of operations shared with any other business:** Select yes or no. Include the name of the other business and the type of operations (winery, brewpub, liquor importer, general retail, etc.)
20. **Does any person listed on this application engage in manufacturing, importing, wholesaling, or retailing alcoholic beverages through another company:** Select yes or no (“engage in” is defined as participation in a business as an owner or partner, or through a subsidiary, affiliate, ownership equity, or in any other manner pursuant to NRS 369.181 subsection 2). If yes, include the person’s name, the percentage of the second business owned, the business’s name, and the type of operations (winery, brewpub, liquor importer, etc.)
21. **Have any individuals with interest, financial or otherwise, in the applicant’s business, ever been convicted of a violation of Federal or any state liquor laws:** Select yes or no. If yes, include the person’s name, the date of conviction, and provide an explanation of the events.
22. **Applicant’s Affirmation:** This must be read carefully and signed by an owner, officer, member, or partner. Include the name, title, signature, and date of signature.

INCORPORATED CITIES APPROVAL PAGE

For Incorporated Cities Only:

Boulder City, Caliente, Carlin, Carson City, Elko, Ely, Fallon, Fernley, Henderson, Las Vegas,
Lovelock, Mesquite, North Las Vegas, Reno, Sparks, Wells, West Wendover, Winnemucca and Yerington

To show validity please attach letter on Incorporated Cities Letterhead attesting to the fact the application was approved or denied, listing the name of the business, the specific liquor license type and the date of approval or denial. Please add any remarks and recommendations by the Incorporated Cities Governing Body Members.

FOR OFFICIAL USE ONLY

In order to be valid, we require signature(s) by the Incorporated Cities Governing Body Member(s):

Title: _____ **Signature:** _____

Title: _____ **Signature:** _____

Title: _____ **Signature:** _____

Title: _____ **Signature:** _____

On this _____ **day of** _____ **20**____, **the application for a Nevada State Liquor License**

for _____ **has been** **Approved** **Denied**

COUNTY COMMISSIONERS APPROVAL PAGE

For all Non-Incorporated Cities

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Remarks and recommendations by the County Commissioners:

Board of County Commissioners:

Chairman: _____

Member: _____

Member: _____

Member: _____

Member: _____

[seal]

ATTEST:

_____, County Clerk

On this _____ day of _____ 20____, the application for a Nevada State Liquor License

for _____ has been Approved Denied

APPLICATION SUBMITTAL PROCESS

If the location of business operations is in one of the following cities:

Boulder City, Caliente, Carlin, Carson City, Elko, Ely, Fallon, Fernley, Henderson, Las Vegas, Lovelock, Mesquite, North Las Vegas, Reno, Sparks, Wells, West Wendover, Winnemucca, or Yerington.

Submit the completed Nevada State Liquor License Application along with the completed Department of Taxation's Nevada Business Registration Form. Please note, page 1, 2, 3 and 5 of the Nevada State Liquor License Application requires the review and approval of that Incorporated City's Governing Board.

All other locations; submit the completed Nevada State Liquor License Application along with the completed Department of Taxation's Nevada Business Registration Form. Please note, page 1, 2, 3 and 6 of the Nevada State Liquor License Application requires the review and approval of the Board of County Commissioners.

All applicants must also submit a copy of the application to the Department of Taxation along with applicable security deposit (Original Liquor Surety Bond or cash), a copy of the permit issued by the Federal Alcohol and Tobacco Tax and Trade Bureau (TTB), and a copy of the fictitious firm name certificate. Once application has been approved the fees can be submitted to the Department of Taxation.

<u>SCHEDULE OF LICENSE FEES</u>			
Importer/Wholesaler Fees:		Manufacturer Fees:	
Importer of wine, beer & spirits	\$500.00	Brew Pub	\$ 75.00
Importer of beer	\$150.00	Brewer	\$ 75.00
Wholesaler of wine, beer & spirits	\$250.00	Craft Distillery	\$ 75.00
Wholesaler of beer	\$ 75.00	Estate Distillery	\$ 75.00
		Instructional Wine Facility	\$ 75.00
		Winemaker	\$ 75.00
		Rectifier	\$550.00
<u>SCHEDULE OF BOND REQUIRMENTS</u>			
Importer and/or Wholesaler Bond:		Manufacturer Bond:	
Beer only	\$10,000.00	Brew Pub	\$ 1,000.00
Wine, Beer & Spirits	\$50,000.00	Brewer	\$ 1,000.00
		Winemaker	\$ 1,000.00
		Rectifier	\$50,000.00

All license fees are due and payable on July 1 of each year. If not paid by July 15 of each year the license shall be canceled.

If any license is issued at any time during the year other than by July 15, the fee shall be for the proportionate part of the year the license will be in effect, which in any event shall be for not less than one quarter of a year.

Nevada Business Registration Form Instructions

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.

LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

1. **Check New Business** if the application is being used to start a new business or if you are making changes to an existing entity (adding a location, changing name or address, etc.) please **Check Update Business**.
2. **Check** whether you are applying for a Sales/Use Tax Permit, Consumer Use Tax Permit or a Certificate of Authority.
3. **Check All Boxes that Apply**.
4. **Business Entity Type:** Indicate entity type.
5. **Nevada Business ID Number:** Enter the number shown on your State Business License or exemption issued by the Secretary of State.
6. **Federal Tax Identification Number:** Enter your Federal Tax Identification Number (FEIN). For information regarding an FEIN, contact the Internal Revenue Service (IRS) at 1-800-829-4933 or go to <http://IRS.gov/businesses>. If you have applied for your number and have not received it, write "PENDING". If your FEIN changes, you must complete a new Nevada Business Registration.
7. **State & Date of Incorporation:** Enter the date and state in which you incorporated.
8. **Corporate/Entity Name and Nevada Name (DBA):** Enter your corporate/entity name and fictitious firm name that you are doing business as in Nevada.
9. **Corporate/Entity Address, Corporate/Entity Telephone, Email address:** Enter the complete address of the corporation/entity:
Corporate/Entity telephone number: Email address.
10. **Location of Nevada Business Operations, Location Telephone Number, and Business Fax Number:** Enter the location of your business, Telephone Number associated with this location and Business Fax number.
11. **Location Mailing Address, Modified Business Tax Mailing Address:** Enter the address that will be used to mail any licenses, reports, and correspondence relating to your individual location and/or Modified Business Tax.
12. **Commerce Tax Mailing Address:** Enter the address that will be used to mail any licenses, reports, and correspondence relating to Commerce Tax.
13. **Location of Business Records:** Enter the address that your business records will be kept for the location you are referring to on this application.
14. **List All Owners, Partners, Corporate Officers, Managers, Members, etc.:** Include the full legal name, home address (street, city, state, and zip code), Social Security Number or Individual Taxpayer Identification Number (ITIN) if you have not been assigned a social security number in the United States. Date of birth, title in the company, percentage of business owned, and telephone number. Attach Additional Sheets if needed. **If you are making changes to the existing owners/officers currently on file with the Department, please check the box, the Department will mail you a "Taxpayer Information Update Form".*
15. **Date business started in Nevada, Date location opened in Nevada:** Enter the date that your business started in Nevada: Enter the date the business will begin operations or did begin operating in Nevada. If you are adding a location, please put the date of when the new location will start operations.
16. **Do you have employees in Nevada:** If you have employees that will be or have been working in Nevada, please put the approximate number of employees you will have or currently have. By answering yes to this question, you will need to contact the Employment Security Division (ESD) at (775) 684-0350 (Northern Nevada), (702) 486-0350 (Southern Nevada), (888) 890-8211 (Toll-Free Number), if you have not done so already.
17. **Unemployment Insurance # (ESD/UI):** If you have already established your business with the Employment Security Division place your account number that you received that is referred to as a UI number, in this box. If you have applied but have not received your number then please put "PENDING".
18. **Check all boxes that apply.** If you are applying for retail and or wholesale cannabis tax, you must provide proof of licensing with the Cannabis Control Board.
19. **Describe Your Business, NAICS (Northern American Industry Classification System) Code:** Please describe the nature of your business. Enter the 6 digit code that pertains to what your business classification is. If you are unsure, you can visit <https://www.census.gov/naics/> for a list of classification codes.
20. **Have you Acquired this Business, Changed Ownership or Changed your Federal Identification Number?**
Date Acquired/Changed: Put the exact date in which the business was acquired or changed. **Acquired/Changed By (Check all that apply):** Did you purchase or are you leasing the business? If yes, how much did you purchase the business for or how much are you leasing it for? Please check the Escrow Company box if your transaction to obtain the business went through an escrow company. If other, please specify.
Portion Acquired/Changed: Did you purchase or acquire the assets only, property only, property and assets or the whole business and assets.
Are you keeping the Federal Tax Identification Number: Yes/No. **Name of Previous Owner(s), Business Name:** Please list all previous owners and the previous business name. **Business Address:** Please list the address where the business was located under the previous owner. Previous businesses Sales/Use Tax permit number. Previous owners ESD/UI account number.
21. **Estimated total Nevada Monthly Receipts:** this is the total of all gross receipts from Nevada including wholesale sales, services necessary to complete the sale, exempt sales, etc.
22. **Estimated Total Nevada Monthly Taxable Receipts:** this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, exempt sales, etc.
23. **Reporting Cycle:** Please indicate filing frequency desired. Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly. Options may not apply to certain tax types.
24. **Security:** Check the type of security deposited. A Sales/Use Tax permit will not be issued until applicable security is submitted. In order to determine the security requirement, multiply your estimated total Nevada monthly taxable receipts (box 22) by the highest tax rate in Nevada, which is 8.375% as of 01-01-2020. This is your estimated average monthly tax liability. Security is required equal to three times your monthly tax liability for monthly reporting or six times monthly tax liability for quarterly reporting. A security deposit will not be required if the amount calculated does not exceed \$1,000. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.
25. **Sales Tax Permit Fee:** A \$15.00 permit fee for EACH in-state business location is required. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00. Total number of locations (box 26) should be multiplied by the Sales Tax fee. (example: 3 Nevada Business Locations times (x) \$15.00 fee = \$45.00).
26. **Total Nevada Business Locations:** Number of physical locations in Nevada.

NEVADA BUSINESS REGISTRATION (CONTINUED)

TID/Account #:

CONSOLIDATING LOCATIONS

27 Locations can be consolidated if they are the same tax type and filing frequency. Would you like to consolidate this location?
 No Yes, effective Date: _____

28 DEPARTMENT USE ONLY. For SUT accounts – the security demand for the consolidated account:
 \$ _____

29 OTHER INFORMATION

Name of spouse/relative	Address of spouse/relative	Phone number of spouse/relative
Name of other contact	Address of other contact	Phone number of other contact
Accountant/bookkeeper	Address of accountant/bookkeeper	Phone number of accountant/bookkeeper
Responsible local contact	Address of responsible local contact	Phone number of responsible local contact

30 Credit Card Merchant: _____ Entity Bank Account: _____ Personal Bank Account: _____

31 Will you or your business sell and/or lease tangible personal property in Nevada? Tangible personal property is property which may be seen, weighed or measured, felt or touched, or perceptible to the senses (NRS 372.085)? Yes No
If answered yes, you will be registered for Combined Sales/Use Tax. Why? See instruction page.
 Will you be providing only a service in Nevada? Yes No
If answered yes, you will be registered for Consumer Use Tax. Why? See instruction page.
 Anyone selling tobacco products (including but not limited to cigarettes, smokeless tobacco, vapor products, alternative nicotine products and/or cigars) as a manufacturer, wholesaler or retailer, must apply for a separate tobacco product(s) license before they can begin purchasing or selling those products. This application can be found on our website at <http://tax.nv.gov>
Signatures Must be that of a Responsible Party
 I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument

*Signature of Responsible Party	Print Name and Title for filing.	Date
*Signature of Responsible Party	Print Name and Title	Date

FOR DEPARTMENT USE ONLY

Cash Check # _____ ABA # _____ Bank: _____ Branch: _____

Special instruction or additional information:

Add COM tax effective:

Nevada Business Registration Form Instructions

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.
LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

- 27. **Consolidated?** Would you like to have your locations consolidated for filing purposes? **Consolidation is not available on every tax type administered by the Department of Taxation. Consolidation only means that you consolidate your figures to file a single tax return for your locations rather than individual tax returns. Consolidation with the F department does not require you to consolidate any other portion of your business. ****please note: if no box is checked and you have multiple locations with the same tax type, it will be consolidated.***
- 28. **Department Use Only – Do NOT mark in this box.**
- 29. **Other Information:** Please list other authorized contacts. ***Please note:* Removal of spouse/relatives, other contacts, accountant/ bookkeepers and/or local contacts must be done in writing and signed by an authorized owner/officer.
- 30. **Credit Card Merchant, Entity Bank Account, Personal Bank Account.** Please enter the name of your credit card merchant, your business bank account number and your personal bank account number.
- 31. **Questionnaire:** Answering these questions will ensure your business is registered for the proper tax types based on your business factors.

Note: Modified Business Tax (MBT – General Business, Financial Institutions or Mining) is a quarterly tax based on gross wages reported to the Employment Security Division (ESD) on form NUCS 4072. There is an allowable deduction for qualified health insurance plans and wages paid to certain veterans. Exceptions include non-profit 501c organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. Contact the Employment Security Division to determine if you are required to register with that agency. If you are required to register with ESD for Unemployment (UI) you will be automatically registered with the Department of Taxation for Modified Business Tax (MBT).

Nevada Department of Taxation: Online Registration: <https://myntax.nv.gov> – **Website:** <https://www.tax.nv.gov>

Call Center	Toll Free Taxation Help Desk	(866) 962-3707
Las Vegas.....	700 E. Warm Springs Rd., • Suite 200 • Las Vegas, NV • 89119	(702) 486-2300
Reno.....	4600 Kietzke Lane • Suite L235 • Reno, NV • 89502	(775) 687-9999
Carson City.....	3850 Arrowhead Drive • Carson City, NV • 89706	(775) 684-2000

Nevada Employment Security Division (ESD): Online Registration: [https://nui.nv.gov/ESS/ /](https://nui.nv.gov/ESS/) – **Website:** <https://detr.nv.gov/>

Las Vegas		(702) 486-0250
Reno		(775) 823-6680
Statewide (Mailing).....	500 E Third Street • Carson City, NV • 89713-0030	(775) 684-6300

Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – **Website:** <https://www.ndow.org/> (775) 688-1500

Nevada Secretary of State: (775) 684-5708

For more information regarding local and state business licensing please visit Nevada’s online Business Portal at: <https://www.nvsilverflume.gov>.

KEEP A COPY FOR YOUR RECORDS