

STATE OF NEVADA DEPARTMENT OF TAXATION LIQUOR TAX RETURN

LIQ:	-	-
	Return for Period Ending:	
	Due on or Before:	

Business or Indiv	idual's Name			
Mailing Address		,		
City, State, Zip				

Mail Returns to: Nevada Department of Taxation 3580 Arrowhead Drive Carson City, NV 89706

Date Paid:

This return can be filed on the Department of Taxation's e-services website 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

TRANSACTIONS DURING THE	MALT BEVERAGE			ALC	OFFICE USE ONLY		
MONTH IN WINE GALLONS	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 <u>:</u>
6. TOTAL TAXABLE GALLONS							
7. Tax Rates for liquor categori	es.		\$.16 per gal.	\$.70 per gal.	\$ 1.30 per gal.	\$ 3.60 per gal.	
8. Gross Tax (taxable gallons ti	mes tax rate).						\$
9. Discount of 0.25% allowed in	f payment is p	ostmarked on	or before the 1	5th of the mont	h following act	ivity.	-
10. Adjusted Tax amount due a	nd payable wi	th this return.					\$
11. Less credits approved by the	Department.	Credit notifica	ation from the l	Department mu	ist be attached.		-
12. Penalty (see instructions for	rate).						\$
13. Interest 0.75% per month due on payments postmarked after the 20 th 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.							\$

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

LIQ-1 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 LIO-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 instate 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 lines2-4b
- 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	Penalty	
late	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).

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LIQ-1a 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)

			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							
Grand T	otal Imports. Enter on Line 1, Page 1						

LIQ:		-
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LIQ-1b 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
otal gallons removed from boremises this month	onded						

If beer, wine, or spirits have also been manufactured for immediate sale, add total to **LIQ-1c** (page 5), otherwise this number goes on Line1 of Page 1.

LIQ-1c BEER, WINE AND LIQUOR MANUFACTURED IN NEVADA & PACKAGED FOR IMMEDIATE SALE IN NEVADA INCLUDE COPIES OF ALL FEDERAL EXCISE TAX REPORTS WITH THIS RETURN

		RETURN			
Date	Product Name	Beer Gallons	.5 through 14% Gallons	14.1 to 22% Gallons	22.1 to 80% Gallons
Total Gallons man	ufactured for immediate sale				
Total Gallons remo	oved from bond (Page 4)				
Grand Total of ma Enter on Line 1 of	nufactured gallons Page 1				

LIQ:	-	-
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LIQ-2 MONTHLY REPORT OF LOSS

Fir	m Name:					
	Street:	=				
	City:	_	State:		Zip Code:	
This for	rm is a supplemental page to LIQ-1. Excise tax cre transit or spoiled Attach copies of all supporting loss claims wh	on premises. (NRS 369.370)		damaged in
	Treatment copies of an supporting loss chains with	MALT BE			HOLIC BEVE	RAGES
DATE	EXPLAIN TYPE OF LOSS, SHIPPER, BRAND NAME, ETC.	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:					
ТОТ	TAL, ENTER ON LINE 2 OF TAX RETURN:					
	The information	on above is tru	e and correct	t to the best of	f my knowledg	ge and belief.
		Signed	:			
		Title	:			
		Date	:			

LIQ:	-	-
	Return for Period Ending:	

LIQ-3a MANUFACTURER OR WHOLESALER MONTHLY REPORT OF EXPORTS

This form is a supplemental page to LIQ-1. Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

	BUSINESS NAME AND ADDRESS WHERE PRODUCT WAS EXPORTED	MALT BE	EVERAGES	ALCO	HOLIC BEVE	ERAGES
EXPORT DATE		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:					
ТО	TAL, 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: - -

Return for Period Ending:

LIQ-3b WHOLESALER PURCHASES FROM AN IN-STATE MANUFACTURER

This form is a supplemental page to LIQ-1. Excise tax credit (Line 3 on LIQ-1) for alcoholic beverages exported from the State of Nevada (NRS 369.370).

DATE	BUSINESS NAME AND ADDRESS OF MANUFACTURER PURCHASED PRODUCT FROM	MALT BE	VERAGES	ALCO	HOLIC BEVE	RAGES
OF PURCHASE		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:					
TO	TAL, ENTER ON LINE 3 OF TAX RETURN:					

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Signed:	
Title:	
Date:	

LIQ: - -

Return for Period Ending:

LIQ-4a LIQUOR WHOLESALER MONTHLY REPORT OF MILITARY SALES

Firm Na	ame:						
Sta	reet:						
C	City:		State:		Zip	Code:	
	Excise tax credit (Line 4a on LIQ qualify as "Instrumental A	(-1) for alcoholic beve lities of the Armed Fo ttach copies of all su	rces of the U	Inited States	Y UNITS in " (NRS 369.	Nevada, wh	0
				VERAGES	ALCO	HOLIC BEVER	AGES
ATE	NAME AND LOCATION SHIPPED TO	BASE, POST, STORE, INSTALLATION	KEG GALLONS	BOTTLE OR CAN GALLONS	GALLONS .5% to 14%	GALLONS 14.1% to 22%	GALLONS 22.1% to 80%
•	G	SALLON TOTALS:					
	LESS .25% FORMERI	LY DISCOUNTED:					
Т	OTAL - ENTER ON LINE 4a	OF TAX RETURN:					
	The	e information above	is true and	correct to tl	ne best of m	y knowledge	and belief.
			Signe	ed:			
			Tit	le:			
			Da	te:			

LIQ:	-	-
	Return for Period Ending:	

LIQ-4b LIQUOR WHOLESALER MONTHLY REPORT OF SALES TO AIRLINES

Firm Name:						
Street:						
City:			State:		Zip Code: _	
Excise ta	ax credit (Line 4b on LIQ-1) for alcoh Attach cop	olic beverages	s exported from	n the State of N	evada (NRS 36	59.175)
		MALT BE	EVERAGES	ALCOI	HOLIC BEVER	RAGES
DATE	NAME OF AIRLINE	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:					
ГОТАL, ENT	ER ON LINE 4b OF TAX RETURN:					
	The information	on above is tru	ue and correct	to the best of	my knowledge	e and belief.
		Sig	gned:			
		-	Γitle:			
		I	Date:			

LIQ: - - - - Return for Period Ending:

LIQ-1d BREW PUB MONTHLY REPORT

Gallons of malt beverages manufactured and sold in this reporting period (complete one report per licensed location)

Entity Name:
Street:
Sity/State/Zip:
Total gallons of malt beverage manufactured in this reporting period (amount must represent the total gallons per licensed
location):
Total gallons of malt beverage sold at a special event this reporting period (amount must represent the total gallons for each
brew pub you operate in Nevada):
Total gallons of malt beverage sold this reporting period at retail (not for resale), manufactured on or off premises for
consumption on premises:
Total gallons of malt beverage sold at retail (not for resale) for this reporting period; sold in packages sealed on premises for
each brew pubs you operate – manufactured on the premises for consumption off the premise:
Total gallons of malt beverage manufactured for sale to a wholesaler located outside of Nevada:
Total amount, in gallons, sold from Lines 2-5:
From Line 6, how many gallons sold in kegs:
The information above is true and correct to the best of my knowledge and belief
Signed:
Title:
Date:

LIQ: - - - Return for Period Ending:

LIQ-1e ESTATE DISTILLERS MONTHLY REPORT

This form is a supplemental page to LIQ-1. Spirits manufactured for exportation sold to an instate-wholesaler or sold at retail (not for resale) for off premise consumption

Entity Name:		
Street:		
City/State/Zip:		
	of spirits, manufactured for exportation for this reporting ate distilleries you operate in Nevada):	period (total must represent the total milliliters
	of spirits sold at the estate distillery to a person who hol total milliliters of spirits at all estate distilleries you operate	
	of spirits sold at retail for off premise consumption for spirits at all estate distilleries you operate in Nevada):	this reporting period (total must represent the
	The information above is true and cor	rect to the best of my knowledge and belief.
	Signed:	
	Title:	
	Date:	