

CERTIFICATE OF COMPLIANCE REQUIREMENTS

Alcoholic beverages may be shipped only to or received only by a Nevada licensed importer except as otherwise provided in the Nevada Revised Statutes, Chapter 369.490 (2). Shipments of liquor to Nevada may be made only by suppliers with a valid certificate of compliance. It is unlawful for a supplier to ship or to sell intoxicating liquor directly to a retailer. A valid certificate of compliance permits the supplier to ship beer, wine or spirits to Nevada licensed importers or to consumers.

Supplier Requirements

- File a completed Certificate of Compliance application along with the \$50.00 fee.
- File a completed Designation and Acceptance form (LT08) for each designated importer, pursuant to NRS 369.386. This form must be filled out by the supplier, accepted by signature of the importer, and returned to the Department's Carson City office prior to shipping to Nevada.
- By the 10th of each month, file a Report of Shipments of Alcoholic Beverages into Nevada (LTD04) and attach legible copies of all invoices of shipments made the previous month. Each invoice must show total gallons of beer, wine or liquor. (No report required for months with no shipments to Nevada).
- Renew annually by responding to renewal letter sent in mid-May and paying the \$50.00 annual fee. If making any changes to your Entity or DBA name or location address, you must supply a copy of your Federal Basic Permit issued by the TTB reflecting this change.

Direct Shipments to Nevada Residents for Personal or Household Use – Requirements

- Pursuant to NRS 369.462, a supplier who provides direct shipments to Nevada residents for personal or household use must pay the excise tax as found in NRS 369.330, to the Department of Taxation. Pursuant to 369.370(3) a tax return must be filed with this Department on or before the 20th of the month, along with the remittance of any taxes due. If all such taxes are paid on or before the 15th day of the following month, the taxpayer may claim a 0.25 percent discount. A tax return tax return is not required to be submitted when no such shipments into Nevada take place for that month. Excise Liquor Tax Return (LIQ-STC) forms will not be mailed out but can be located at [http://tax.nv.gov/Forms/Liquor Tax Forms/](http://tax.nv.gov/Forms/Liquor_Tax_Forms/)
- The Department suggests for you to register to collect and remit sales tax on any shipments made into Nevada. You can register for a sales tax certificate of authority (no fees or security deposit required) by filling out a Nevada Business Registration form located at [http://tax.nv.gov/Forms/General Purpose Forms/](http://tax.nv.gov/Forms/General_Purpose_Forms/) General Information regarding sales tax is available at [http://tax.nv.gov/Publications/Sales and Use Tax Publications/](http://tax.nv.gov/Publications/Sales_and_Use_Tax_Publications/)
- A supplier who ships wine into Nevada pursuant to NRS 369.490 subsection 2 (c) must designate a Nevada importer/wholesaler if the supplier ships 25 cases or more of wine into Nevada in a fiscal year, if the supplier has not already designated an importer in Nevada.
- A supplier who ships 200 or more cases of wine to Nevada residents in a fiscal year must pay a fee in the amount of \$500 to this Department on or before the 30th calendar day after the 200th case of wine was shipped (NRS 369.466). The fee is only valid for the remainder of the fiscal year (ending June 30th) in which the 200th case of wine was shipped.

Shipments to Exempt Persons holding a Permissible Persons Permit

NRS 369.340 Liquor sold to Permissible Persons exempt from tax. It is hereby declared to be the intent of this chapter that no excise tax shall be imposed on liquor sold to Permissible Persons, and the Department, in computing the excise tax to be paid on liquor, shall make rules for refunds or credits to be allowed to any Importer making a satisfactory showing of such sales.



NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY STE. 115
CARSON CITY NV 89706
(775) 684-2125 or (775) 684-2126

APPLICATION FOR CERTIFICATE OF COMPLIANCE

SUBMIT \$50.00 FEE IN US FUNDS FOR CURRENT FISCAL YEAR JULY 1 TO JUNE 30

A COPY OF FEDERAL BASIC PERMIT OR BREWERS NOTICE MUST BE SUBMITTED WITH THIS APPLICATION

1	Name of Company:	Phone No:
2	DBA, if any:	Fax No:
3	Address from where the Liquor Ships:	Zip Code:
4	Business Address:	Zip Code:
5	Mailing Address:	Zip Code:
6	Email Address:	7 FEIN No:

The above named hereby applies to the Department of Taxation for a Certificate of Compliance, pursuant to Nevada Revised Statutes, Chapter 369.430.

8	Application is being submitted for: <input type="checkbox"/> New Business <input type="checkbox"/> Change in Name or Location <input type="checkbox"/> Additional Location
9	Applicant will be selling to: <input type="checkbox"/> Nevada wholesalers <input type="checkbox"/> Directly to Nevada consumers
10	Business Entity Type: <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> Other:
11	List Owners, Officers, Members or Partners. Attach additional sheets if needed: _____ _____

12	Business is Operating as a: <input type="checkbox"/> Importer <input type="checkbox"/> Brewer <input type="checkbox"/> Distiller <input type="checkbox"/> Manufacturer <input type="checkbox"/> Producer <input type="checkbox"/> Vintner <input type="checkbox"/> Bottler of Liquor <input type="checkbox"/> Rectifier <input type="checkbox"/> Or the designated agent of one of these (copy of designation attached)
-----------	---

13 **APPLICANT REQUIREMENTS IF GRANTED A CERTIFICATE OF COMPLIANCE:**
(1) Must faithfully comply with all laws of the State of Nevada pertaining to the sale and shipping of liquors into Nevada and to comply with all rules and regulations of the Department of Taxation; (2) submit a completed LT 08 for each designated Importer/Wholesaler; (3) submit to the Department a LTD 04, on or before the 10th of each month, if shipping directly to Nevada licensed Importer/Wholesaler (4) submit to the Department a LIQ- STC tax return, on or before the 20th of the month, only after shipping directly to a Nevada consumer.

The Department may contact you regarding possible additional licensing requirements.

14	APPLICANT'S AFFIRMATION: 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 for filing. In addition, I have read NRS 369 and understand that I am expected to comply with Nevada liquor laws and all federal laws. Noncompliance will result in revocation of my Nevada certificate of compliance liquor license.
	Signature of Responsible Party: Name: Title:
	15 Date:

16 **Authorized Agent (Compliance Company) – Attach Power of Attorney with application to be authorized.**

For Department Use Only: Application Approved: Yes No

Date: _____ Initial: _____ PM Date: _____ Amt: _____ Ck No: _____

CERTIFICATE OF COMPLIANCE APPLICATION INSTRUCTIONS

Supplier/Certificate of Compliance Holder – (NRS 369.430) The first person having ownership of alcohol in the United States, holding a valid certificate of compliance to ship to Nevada importers, and/or directly to Nevada consumers.

Limitations on engaging in business of importing, wholesaling or retailing alcoholic beverages – (NRS 597.210) A supplier shall not engage in the business of importing, wholesaling or retailing alcoholic beverages.

1. **Name of Company:** Enter the name as registered on the State Business License.
2. **DBA:** Enter the name as it will be known to the public. The name you will be doing business as. A trade name listed on your TTB permit can also be used.
3. **Address from where the Liquor Ships:** Enter liquor shipping address. If the address is different than what is listed on your Federal Basic Permit issued by the TTB (Alcohol and Tobacco Tax and Trade Bureau), please contact the Department of Taxation for an additional form that will need to be submitted.
4. **Business Address:** Enter in the complete company address.
5. **Mailing Address:** This address will be used by the Department to mail licenses, renewals and correspondence.
6. **Email Address:** Enter Email (Internet) Address Information.
7. **FEIN:** Enter the Federal Tax Identification Number for this business. For information regarding a FEIN, contact the Internal Revenue Service 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 Application.
8. **Application is being submitted for:** Check if you are applying for a new business, if the licensed name or location has changed or if adding a new location. Please note: Any changes to your name or location must be reflected on your federal basic permit.
9. **Applicant will be selling to:** Check the boxes that apply. You may check both boxes if both apply, if applicable by statute.
10. **Business Entity Type:** Indicate entity type as filed on your State Business License.
11. **List Owners, Officers, Members, Partners, etc.:** Include the full name and title of each owner, officers, members, partners, etc. for the business.
12. **Business is Operating as a:** Indicate the type of business that the company will be operating as in Nevada.
13. **Applicant Requirements:** (1) Comply with Taxation rules and regulations; (2) file a Designation and Acceptance form (LT 08) filled out by the supplier, accepted by signature of the Importer/Wholesaler, and returned to the Department’s Carson City office prior to shipping to Nevada; (3) file a Report of Shipment (LTD 04) on or before the 10th of each month, only if shipping to Nevada Licensed Importers/Wholesalers; (4) file a LIQ- STC Tax Return with corresponding invoices on or before the 20th of the month, only for months that you shipped directly to Nevada consumers.
14. **Applicant’s Affirmation (required):** Legal signatures include sole proprietor- owner, corporate officer, managing member, partner or power of attorney holder (must be attached). By signing the application you are making a declaration the information provided is correct and you have read and understand NRS 369.
15. **Date:** Date the document was signed by responsible party.
16. **Authorized Agent:** Any authorized agent, such as a compliance company, must attach a Power of Attorney from the business to be registered in order to be authorized on the account.

Submit completed application with \$50 license fee, a copy of your federal basic permit or brewers notice and, if applicable, a power of attorney to the Carson City address.

NEVADA DEPARTMENT OF TAXATION
1550 E. COLLEGE PARKWAY STE. 115
CARSON CITY NV 89706
(775) 684-2125

LIQUOR WHOLESALER DESIGNATION AND ACCEPTANCE FORM

1. SUPPLIER: Must be the original owner/manufacturer or designated agent (appointment must be attached before submitting this form).

(Supplier's Firm Name) (Taxpayer ID Number)

(Mailing Address) (City, State, Zip Code)

Pursuant to NRS 369.386, the above named supplier hereby appoints Bootleggers Distributing LLC
(Nevada Importer/Wholesaler)

One Importer-Wholesaler per form. Show Location(s) City & Zip Code below. (Attach additional sheets if Necessary)

1513 W. Oakey Blvd. Las Vegas, NV. 89102
(Importer Wholesaler Location's City, State, Zip Code) (Importer Wholesaler Location's City, State, Zip Code)

(Importer Wholesaler Location's City, State, Zip Code) (Importer Wholesaler Location's City, State, Zip Code)

to receive shipments of alcoholic beverages under the following list of brand names:

1. _____ 2. _____
3. _____ 4. _____
(Attach additional sheets if necessary)

2. I have appointed the following person as resident agent in the State of Nevada upon which any service or process or any notice may be served pursuant to NRS 369.430. (May be Nevada Importer/Wholesaler.)

Agent's Name: Bootleggers Distributing LLC

Agent's Address: 1513 W. Oakey Blvd. Las Vegas, NV. 89102

I certify I will notify the Department of Taxation, Liquor Division, of any changes regarding the above appointments.

Date: _____ Name in print: _____

Title: _____ Signature: _____
(Supplier)

PLEASE FORWARD TO NEVADA IMPORTER/WHOLESALER AFTER COMPLETING SUPPLIER PORTION AND ATTACHING ALL REQUIRED DOCUMENTATION

3. WHOLESALER:

Bootleggers Distributing LLC hereby accepts the appointment from
(Importer/Wholesaler)

_____ to receive the above listed brands per NRS 369.386.
(Name of Supplier)

Date: _____ Authorized signature: _____
(Nevada Importer/Wholesaler)

PLEASE COMPLETE AND RETURN TO THE DEPARTMENT OF TAXATION AFTER SUPPLIER AND NEVADA IMPORTER/WHOLESALER HAVE SIGNED

INSTRUCTIONS FOR COMPLETING THE LT 08 LIQUOR WHOLESALER DESIGNATION AND ACCEPTANCE FORM

A Supplier of alcoholic beverages (liquor) must be registered with the Nevada Department of Taxation (Department) and hold a current Certificate of Compliance.

A completed and signed Wholesaler Designation and Acceptance form (LT 08) must be filed with the Department prior to shipment of liquor.

Sales or shipments of liquor to Nevada may be made only to licensed liquor Importer/Wholesaler warehouses or bonded free-trade warehouses.

Please read:

NRS 369.386 Suppliers of liquor: Conditions for selling to importer; designation of importer and agent.

1. Except as otherwise provided in [NRS 369.464](#), a supplier of liquor may sell to an importer into this state only if:
 - (a) Their commercial relationship is of definite duration or continuing indefinite duration; and
 - (b) The importer is granted the right to offer, sell and distribute within this state or any designated area thereof such of the supplier's brands of packaged malt beverages, distilled spirits and wines, or all of them, as may be specified.
2. The supplier shall file with the department a written notice indicating the name and address of each designated importer. Each importer shall file with the department a written acceptance of the designation.
3. A brewer, distiller, manufacturer, producer, vintner or bottler of liquor who designates an agent to sell his products to importers into this state shall file with the department a written designation indicating the name and address of the agent, and the agent shall file with the department a written acceptance of the designation.
(Added to NRS by 1981, 1009; A 1999, [2104](#))

The Supplier is to complete sections 1 and 2. A separate form for each Wholesaler is required. If the designated Wholesaler has multiple locations that receive liquor in Nevada, all locations must be indicated.

Brands, not labels, must be specified, see 1(b) above.

A resident agent must be appointed pursuant to NRS 369.430, 4(d), and may be the Nevada Liquor Importer/Wholesaler.

An officer of the Supplier company or corporation must state his/her title, print and sign their name and insert the correct date on each LT 08. If the signature is of anyone other than an officer, an appointing power of attorney must accompany the LT 08, signed by an officer of the Supplier company or corporation.

If the Supplier company is acting as agent for the original owner/manufacturer, an appointment of the Supplier company, on original owner letterhead, signed by an officer must be attached.

An acceptance of the appointment on supplier company letterhead must be attached. See 3 above.

The original LT 08 will be forwarded to the Importer/Wholesaler(s) for completion and signing of section 3. A copy should be maintained by the Wholesaler, and the original mailed to the Department, with original attachments.

Additional Importer/Wholesalers or additional brands require additional LT 08 forms.