

NEVADA DEPARTMENT OF TAXATION
LIQUOR EXCISE TAX RETURN

Mail original to: Nevada Department of Taxation
 1550 College Parkway, Room 115
 Carson City, NV 89706

TID NO: _____

(Enter the 10 digit Taxpayer ID# followed by the 3 digit location #)

FOR MONTH ENDING:

DUE ON OR BEFORE:

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

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

A Return MUST Be filed Each Month Whether or Not Liquor Is Imported/Manufactured

TRANSACTIONS DURING THE MONTH IN GALLONS	MALT BEVERAGE			ALCOHOLIC BEVERAGES			OFFICE USE ONLY
	Keg or Draught	Bottled or Canned	Total Malt Beverage	.5% to 14%	14.1% to 22%	22.1% to 80%	
1. Total Imports into Nevada							Postmark:
2. Credit: Breakage, Loss- LIQ-2							
3. Credit: Exports/Sales- LIQ-3							
4a. Credit: Military Sales- LIQ-4a	_____	_____	_____	_____	_____	_____	Date: _____
4b. Credit: Airline Sales- LIQ-4b							
5. TOTAL DEDUCTIONS							\$ _____
6. TOTAL TAXABLE GALLONS							Initials: _____
7. Tax Rates for liquor categories			\$.16 per gal.	\$.70 per gal.	\$ 1.30 per gal.	\$ 3.60 per gal.	
8. Gross Tax (taxable gallons times tax rate)							\$ _____
9. Discount of 0.25% allowed if payment is postmarked on or before the 15 th of the month following activity							-
10. Adjusted Tax amount due and payable with this return							\$ _____
11. Less credits approved by the Department. Credit notification from the Department must be attached.							-
12. Penalty (see instructions for rate)							\$ _____
13. 1% interest 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							\$ _____

Should corrections or adjustments be necessary on previously filed monthly returns:

- a. On a copy of an incorrect return, indicate if it is an 'Amended' return.
- b. Draw a single line through the figure that is to be adjusted.
- c. Enter the correct figure either above or below the figure that is to be corrected.
- d. Adjust extensions for corrected totals.
- e. Apply appropriate Penalty and Interest.
- f. Include a note describing the reason for the correction.

I hereby certify that this return, including all attached schedules 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 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

LIQUOR EXCISE TAX RETURN INSTRUCTIONS – PAGE 1

- Line 1 Enter the total gross monthly imports, in gallons to the hundredth (2 decimal places), to be verified by supplier reports. Manufacturers must include copies of TTB tax returns.
- Line 2 Credit for shipments lost, stolen or damaged in transit, or damaged or spoiled on the premises **less the 0.5% discount taken previously, if the tax was paid prior to 1/1/09. If the tax was paid after 1/1/09 the discount will be .25%.** List on Form LIQ-2.
- Line 3 Credit for liquor exported and sold outside this State **less .5 % discount taken previously, if the tax was paid prior to 1/1/09. If the tax was paid after 1/1/09 the discount will be .25%.** List on Form LIQ-3 and enclose a copy of the original invoice with this report.
- Line 4 Credit for liquor sold to airlines, permissible persons or to military installations **less 0.5% discount taken previously, if the tax was paid prior to 1/1/09. If the tax was paid after 1/1/09 the discount will be .25%.** List on supplemental Form LIQ-4a or LIQ-4b.
- Line 5 Total of lines 2-4b
- Line 6 Subtract 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 1% per month, or any fraction thereof, from the date due until paid.
- Line 10 Subtract 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 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%.

- Line 13 Add 1% interest per month, or fraction thereof, if postmarked after the 20th of the month following activity.
- Line 14 Add amount of any Liability that has been established by the Department. Attach Department notification of amount due.
- Line 15 Total amount due and payable with this return.

