

## **New Nevada Requirements for Certificate of Compliance for Suppliers/Wineries and Fulfillment Warehouses**

In accordance with [NRS 369.490](#), the Nevada Department of Taxation's policy regarding winery/supplier [Certificate of Compliance \(COC\)](#) applicants that utilize a fulfillment warehouse, in addition to fulfillment warehouses shipping products into Nevada from their location on behalf of COC supplier applicants (both for 3-tier and DTC shipments), are required to apply for a COC as a designated agent. A winery's/supplier's COC application cannot be approved unless their fulfillment house's COC application has been submitted and is approved.

### **Key Steps for Wineries/Suppliers**

Specifically, if a winery/supplier COC applicant is shipping product destined for Nevada wholesalers/importers or consumers that is shipped from the address of a fulfillment warehouse/3<sup>rd</sup> party logistics company, the winery/supplier first needs to determine if their fulfillment warehouse/3<sup>rd</sup> party logistics company has a COC by checking this [list](#) of current licensees posted on the Department's website, which is updated monthly. If your fulfillment warehouse and its location match the address where your product will be shipped from are on the list, then it has already obtained the required COC license, and you can move forward with submitting your completed application and submit, in writing, you are designating the fulfillment warehouse/3 party logistics company as the designated agent for your product.

If your fulfillment warehouse is not on the list of COC holders (and/or the name of your fulfillment warehouse is included but the address does not match the location that your product will be shipped from), the fulfillment warehouse or your fulfillment warehouse location will be required to apply for a COC as a designated agent of the winery. Your winery COC application approval will be contingent upon your fulfillment warehouse having/obtaining a COC as your designated agent. Your winery will need to provide a letter to your fulfillment warehouse stating that it is a designated agent for the [purpose of shipping your product to Nevada](#) wholesalers and/or directly to Nevada consumers (whichever applies). In an effort to help expedite the application approval process, the Department recommends attaching a copy of your fulfillment warehouse's application submission.

### **Key Steps for Fulfillment Warehouses**

The Certificate of Compliance application packet can be accessed [here](#). These documents can be filled out online including striking language that is referenced below but it will require you to print out the document in order to write in the approved language in its place. Once the application is completed, it needs to be mailed along with a check for \$50 payable to:

Nevada Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, Nevada 89706

The below highlights application questions and information requests that are not applicable to fulfillment warehouses. These responses have been approved by the Nevada Department of Taxation in an effort to aid fulfillment warehouses in completing the application including the Certificate of Compliance Address Affidavit and Mandatory Questionnaire for Certificate of Compliance Holders.

Application for Certificate of Compliance

**At the top of the application page**, if your facility is shipping tax-paid product into Nevada on behalf of a winery, put a line through “A Copy of Federal Basic Permit or Brewers Notice Must Be Submitted with This Application” and write in nearby “Tax-paid warehouse – not required.”

**Question #9**, strike through “selling” and write in “shipping” then mark the applicable box of the recipient(s).

**Question #12**, check “Or the designated agent of one of these” (and attach a letter from the winery entity confirming your being a designated agent on its behalf for the purpose of shipping product into the state).

**Item #13**, draw a line through (2), (3) and (4) only and write “Tax-Paid Warehouse – not required”.

**Item #16**, this item applies to “Authorized Agents (Compliance Company)” only.

Certificate of Compliance Address Affidavit

**For the question** located in the middle of the page, “If yes, is this a bonded: check applicable box(es) write in “tax-paid” above warehouse and check that item.

Mandated Questionnaire – Certificate of Compliance Holders

**Regarding the question on page 5**, “Does your business (check all that apply)”, write in “None Apply”.

**Regarding Question listed as #2** which is in 2 parts: “ Are you a designated agent for (check all that apply)”, mark the box for “vintner”, but the fulfillment warehouse/3<sup>rd</sup> party logistics company is not required to list all companies for which you have been designated as an agent of the wineries- write “Not applicable”.

*It is important to note that Certificate of Compliance licenses expire annually on June 30<sup>th</sup> unless it is renewed before that date. Renewal forms are sent out to COC holders by the Department every spring in advance of the expiration date.*