

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

GORDON J. MACDONALD  
ATTORNEY GENERAL



ANN M. RICE  
DEPUTY ATTORNEY GENERAL

April 12, 2018

Governor Christopher T. Sununu  
State of New Hampshire  
State House  
Concord, New Hampshire 03301

Executive Councilor Andru Volinsky  
State of New Hampshire  
State House  
Concord, New Hampshire 03301

Dear Governor Sununu and Executive Councilor Volinsky:

By letter dated February 13, 2018 and addressed to Governor Sununu and me, Councilor Volinsky raised questions about certain business practices of the New Hampshire Liquor Commission (NHLC). The letter requested "immediate action to investigate these questionable practices and anyone who may be responsible for implementing and orchestrating them."

The letter generated significant press attention and the Department of Justice (DOJ) has received a request under the Right to Know Law, RSA chapter 91-A, about any investigation. DOJ intends to produce responsive documents. The purpose of this letter is to provide background on our efforts to date in responding to the February 13, 2018 letter.

The Attorney General has general authority over state departments, commissions, boards, bureaus and officers "to the end that they perform their duties according to law." RSA 7:8. The essence of the February 13, 2018 letter implicates this authority and our inquiry is proceeding on that basis. This authority is distinct from the Attorney General's authority to investigate crimes. RSA 7:6 (providing that the Attorney General "shall enforce the criminal laws of the state").

In light of this framework, the threshold question is what are NHLC's "duties according to law." It is very important to note that this Office has worked with NHLC over a period of at least ten years on this question. Federal law requires that certain cash transactions must be reported to the U.S. Internal Revenue Services (IRS) by means of Form 8300. Since 2006,

Governor Christopher T. Sununu  
Executive Councilor Andru Volinsky  
April 12, 2018  
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NHLC has maintained policies, in several iterations, that have mandated compliance with the Form 8300 filing requirement.

In May 2009, the IRS issued a Notice of Proposed Penalty Assessment for a Late and/or Incomplete Form 8300. The NHLC challenged the IRS's relatively modest assessment of penalties on the basis that the filing requirement should not apply to a unit of state government. The IRS failed to respond both to that letter and to a follow-up letter sent by this Office on behalf of the NHLC.

The Office later became aware that, for an extended period of time beginning in 2012, the IRS conducted an investigation of large volume sales. The investigation appears to have included numerous witness interviews. In late 2014, the U.S. Attorney's Office for the District of New Hampshire informed this Office that the federal government had concerns with NHLC's compliance with the Form 8300 requirement but that it was taking no further action. It is also important to note that federal authorities stated that the concern was with reporting large cash sales, not that the cash used for the sales was from illegal sources.

In the wake of the IRS's investigation, this Office worked with NHLC to revise its policy regarding large volume sales. On March 23, 2015, NHLC issued that revised policy, captioned Policy and Procedure F-112. That policy remains in effect today.

Against that background, this Office is engaged in an inquiry to ensure that the conduct of NHLC, and its employees, conforms to the law and the policy. The February 13, 2018 letter alleges that may not be the case, pointing to several examples, including a large volume sale that took place on February 3, 2018. That sale plainly violated the existing policy. As with any such inquiry, it is important to establish all relevant facts underlying the issues raised in the letter including conduct involving the February 3, 2018 sale.

To that end, the Office is gathering information from the NHLC and a DOJ investigator is conducting witness interviews. We will again examine the question of NHLC's reporting obligations as well as the adequacy of Policy and Procedure F-112 and any other relevant policy and business practices.

We hope to complete this work as soon as possible within existing resource constraints. We expect to issue a written response.

Finally, this Office was in contact with the IRS with respect to two summonses issued to NHLC in March 2018. We understand that those summonses related solely to investigations involving two individuals. The IRS subsequently informed us that it was withdrawing the summonses.

If you have any questions, please contact me or the Deputy Attorney General, Ann Rice, who is leading DOJ's effort in response to the February 13, 2018 letter.

Governor Christopher T. Sununu  
Executive Councilor Andru Volinsky  
April 12, 2018  
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Sincerely,



Gordon J. MacDonald  
Attorney General

cc: Senate President Chuck Morse  
House Speaker Gene Chandler  
Executive Councilor Joseph Kenney  
Executive Councilor Russell Prescott  
Executive Councilor Christopher Pappas  
Executive Councilor David Wheeler  
Chairman Joseph Mollica



**The Executive Council of the State of New Hampshire**  
**State House, 107 North Main Street, Concord, NH 03301**

**ANDRU VOLINSKY**  
**EXECUTIVE COUNCILOR**  
**DISTRICT TWO**

February 13, 2018

Governor Christopher T. Sununu,  
State House  
107 North Main Street, Room 208  
Concord, NH 03301

Attorney General Gordon MacDonald  
Department of Justice  
33 Capitol Street  
Concord, NH 03301

Re: Questionable Business Practices of the State Liquor Commission

Dear Governor Sununu and Attorney General MacDonald:

I write to call to your attention to certain business practices of the New Hampshire Liquor Commission (SLC) that may be illegal and unquestionably facilitate money laundering related to criminal activities. These practices are also contrary to the example our state must set for responsible governance. The practices put our hard working state employees at risk for criminal prosecution or discipline and jeopardize revenues that support critical state programs benefitting our most vulnerable populations.

I believe these troubling practices have been ongoing for some time and predate our service in our respective positions as state leaders. However, this information has come to my attention, and I cannot ignore it. On behalf of my constituents and all the citizens of our state, I have a duty to report what I know to you. Please take immediate action to investigate these questionable practices and anyone who may be responsible for implementing or orchestrating them. I stand ready to assist in any way possible.

Below I have outlined the major areas of concern regarding SLC practices that appear designed to avoid federal financial reporting requirements related to large cash transactions.



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**ANDRU VOLINSKY**  
**EXECUTIVE COUNCILOR**  
**DISTRICT TWO**

### Illegal Bulk Sales Transactions in Cash

The SLC facilitates the practice of selling large quantities of liquor typically to out-of-state customers who drive to New Hampshire to make their purchases with significant quantities of cash in ways designed to avoid providing identifying information to federal authorities. The practice appears to currently focus on the sale of Hennessy cognac, although the sale of other liquors is also involved. For your frame of reference, the Commission sold approximately \$26 million in Hennessy cognac in FY 17.

Tracking the movement of cash through our economy is one way in which money laundering is discouraged by federal law enforcement. Money laundering is the process used to disguise the source of money or assets derived from criminal activity. Federal law requires businesses that receive more than \$10,000 in cash for their goods in any one transaction to report the receipt of cash on an IRS Form 8300 that identifies the person paying in cash. A sample IRS Form 8300 is attached at pages 1-2.

### The SLC Policy Requiring Completion of IRS Form 8300 – and Practices that Circumvent it

The SLC has adopted a policy that requires the completion of IRS Form 8300 for sales over \$10,000 in a superficial effort to comply with applicable federal law. The SLC policy is attached at pages 3-4. The policy also prohibits structuring transactions to fall below the \$10,000 threshold (e.g., two people may not purchase \$18,000 in liquor by each person paying \$9,000 in cash nor may one person go to two SLC stores to make two \$9,000 purchases in cash). Failing to file an IRS Form 8300 for a sale over \$10,000 as well as breaking up a \$10,000 sale into smaller parts to avoid the filing requirement are both potentially federal crimes.

Despite the existence of this policy, the SLC has adopted practices that appear designed to undermine the policy and facilitate money laundering. A recent letter from the SLC to its employees purporting to explain the policy discourages the filing of IRS Form 8300 and accuses those who file with potentially engaging in discrimination. The letter is attached at page 5.

The SLC further facilitates cash bulk sales by maintaining inexplicably high inventories of Hennessy products at its stores that are conveniently located adjacent to the state's borders and near major highways for the benefit of out-of-state bulk cash purchasers. Attached are current inventories of Hennessy products that show a typical retail inventory for the 200 ml bottle ("half pints flasks") in a store to be about 50 bottles per store, yet stores in Bedford (1362), Keene (3000), and Londonderry (4020) have inventories of thousands of bottles in each store as indicated in the parentheses. See pages 6-7.



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**EXECUTIVE COUNCILOR**  
**DISTRICT TWO**

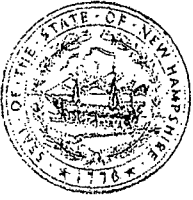
Worse, the SLC prohibits its store managers from stocking this Hennessey item #307 on the retail shelves. The shelf planning function is centrally determined in Concord, not at the local store. If an item of liquor is intended for legitimate retail sales, one might ask why it is not stocked on shelves. I checked for this item at one of the I-93 Hooksett stores and, although the published inventory showed bottles in stock, none were on the shelves. The item was not on the shelves in Concord when I visited a store there or on the shelves in a Keene store.

Similar inventories exist with item #4638, a 375 ml bottle of Hennessey, where in-store or on-order inventories are exceptionally high for Bedford (2624), Hampton (2000), Keene (2004), Londonderry (3360), Manchester (2017), Nashua (1457), and Salem (1573). See pages 8, 9, 10.

The SLC maintains a centralized point of sale system for its cashiers and can track the quantity of sales and the methods of payment used for those sales. I am informed that you should review the record setting sales of the Keene store during the January 31, 2018 weekend because many of the transactions were in cash bulk sales. Indeed, an outside auditor may wish to review SLC data from all stores to determine the number of sales in each store that occur in an amount just under the \$10,000 reporting threshold. Correlating this data with store inventories of Hennessey may prove relevant to a determination as to whether the SLC is complicit.

As a result of the large cash transactions on the weekend of January 31, 2018, the Keene store employees made bank deposits of more than \$100,000 in cash, placing them at great risk for robbery. There is no security for the employees who make cash deposits and the state does not utilize an armored car service.

These cash bulk sales transactions create criminal issues for the cashiers who see the purchasers come to the store in pairs or small groups and then divide up the liquor purchases among themselves to avoid the \$10,000 threshold. Often cash bulk sales customers have already made purchases at other stores. Recently, I am given to understand that SLC employees were instructed to avoid looking inside the trucks and SUVs driven by the cash bulk sales purchasers to avoid learning that the customer has already purchased cases of liquor at other SLC stores. Why? Because an SLC employee seeing dozens of cases of SLC product already in the back of an out-of-state truck might become suspicious of illegal bulk cash transactions and report same to Concord. As I have learned, this is something that both the SLC and out-of-state bulk cash buyers apparently wish to avoid. I also understand that the SLC has installed cash counting machines in some of its stores to facilitate the processing of cash. This is another indication of the awareness of the problem by the SLC central administration.



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### Personal Observation of a Cash Bulk Sales Transaction

On Saturday, February 3, 2018, I personally witnessed a cash bulk sales transaction that appeared designed to avoid reporting requirements. A woman named Anna called the store and asked the staff to pull together an order for her totaling over \$24,000. Her purchase was almost exclusively of Hennessey products. Later that same day, Anna arrived at the store with a man. The two asked that their purchase be moved to the cash register. I observed the man remove a very large wad of cash from his pocket and give approximately half of it to Anna. The male and Anna then used the cash to each make purchases just under the \$10,000 threshold, with the remainder of the transaction - about \$5-6000 - purchased on the male's credit card. Although the SLC now has the male's credit card information, the IRS does not have any indication that Anna and the man with her trafficked in almost \$20,000 in cash because, based on my direct observations, they successfully structured their transaction to avoid reporting. Enclosed at pages 11, 12, 13 and 14 are a photo of the list that Anna called in, the items that she ordered loaded on hand trucks, Anna and her male companion, and the license plate of the vehicle into which Anna and the male loaded the purchase.

What I personally observed on February 3, 2018 confirmed what I had been told; that is, that cash bulk sales transactions appear to be done openly, are widespread and the practice is long running. The practice is facilitated by SLC controlled inventory practices.

The employee who assisted me on February 3, 2018 deserves to be treated as a whistleblower pursuant to RSA 275-E. It would be highly inappropriate for the SLC or any other state agency to target this employee for discipline.

### Hennessey Sales are Not Advertised In Stores

The SLC has a process of advertising discounts of merchandise in stores, but discounts of Hennessey are not advertised. The SLC central administration in Concord directs store personnel to post pink tags on shelves when certain liquors are on sale. Although printed locally in the store, the Commission conveys the information about the pink signs to the local stores via computer. While many of the Hennessey products were on sale on the weekend of February 3<sup>rd</sup>, when I was in the store, the store had not been provided with pink tags to announce the sale of Hennessey. Pages 15 and 16 are photos of the Hennessey products without pink sale tags and of another cognac with its sale tag displayed.



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If the liquor is on sale to the public, one must ask why sales are not encouraged through in-store signage. I have reason to believe the answer is that inventory is being held back to favor the customers that engage in cash bulk sales. Many of the Hennessey products currently remain on sale. The failure to post the pink sale tags was also evident at the I-93 Hooksett store and at a Concord store where I also checked on February 9<sup>th</sup> and 10<sup>th</sup>.

### Promotional Gift Cards are Misused

The SLC periodically engages in a promotion in which a buyer who purchases \$150 in sales is given a Liquor Commission gift card, which may be used as cash, in the amount of \$25.00. The promotion is so popular that the Commission instituted a VIP gift card of \$250 for purchases of \$1500. The cash bulk sales customers get advance notice of these promotions before store personnel and before the general public. This raises additional questions about the potential level of coordination between SLC personnel and cash bulk purchasers. Not surprisingly, I am given to understand that lines of cash bulk sales customers form outside of stores when the promotions begin.

Cash bulk sales customers come to the stores with accomplices and each buys \$1500 of liquor and each is given a VIP card. This group then moves to another liquor store and each member uses the \$250 VIP card, plus \$1250 in cash to buy liquor and to earn yet another VIP card. The group then goes to a third store and uses the VIP card (which was now provided for a \$1250 cash purchase) with cash to receive yet another VIP card and so on in an ever diminishing return to the SLC.

The use of these SLC-provided cards not only facilitates these questionable bulk cash transactions, but unbelievably provides a state discount to the customers who are illegally structuring the transactions. I believe a forensic auditor may be able to determine the use of gift cards from the Commission's point of sale records.

### Conclusion

Based on what has been told to me by whistleblowers at the SLC and what I learned through my own personal observations, I believe the following:

- That the state – through the SLC – is facilitating potentially illegal cash bulk sale transactions in violation of federal law. It would be a straightforward matter to seek a revenue ruling from the IRS to determine if the state is in compliance with federal law or not. (I am aware the state has commissioned opinion letters in the past from assistant



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attorneys general and former assistants regarding the applicability of IRS regulations to the operations of the SLC, but the state has never sought a ruling from the IRS that would remove any questions about the legality of SLC practices);

- That notwithstanding the legal application of a reporting requirement, it is clear that our state is profiting from cash bulk transactions where at least some of the cash is likely coming from illegal trafficking, whether in drugs, guns or humans. The stories are widespread of customers arriving at stores in out-of-state trucks and SUVs with wads of cash stuffed into their pockets, money belts and socks;
- Any claim to the legitimacy of these out-of-state customers is undermined when one considers that these customers are actively arranging their cash bulk sales to fall below the federal \$10,000 threshold to avoid reporting requirements. This is hardly the behavior of reputable businesses. Whether the SLC is actively facilitating these types of transactions or simply turning a blind eye, our state should not be in the business of profiting from cash bulk transactions where the money likely comes from illicit activity. This presents both ethical and financial issues for our state;
- These cash bulk sales practices place our hard working state employees at risk for criminal prosecutions or robbery; and
- These practices expose New Hampshire to potential suits from neighboring states for facilitating efforts to avoid their taxation schemes.

While these facts alone are alarming enough, I have every reason to suspect a more thorough review of SLC practices may result in even more troubling revelations. Given the circumstances, I suggest the retention of an outside forensic auditor to assist the Attorney General in an investigation. The SLC, obviously, cannot investigate itself.

The SLC's highly questionable practices may not have begun on our collective watch, but we are now aware of them. Our response and review must be immediate, thorough and non-partisan. The issues at stake concern fundamental questions of right and wrong. We must ensure that our citizens have the type of reliable, honest government they deserve.



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**State House, 107 North Main Street, Concord, NH 03301**

**ANDRU VOLINSKY**  
**EXECUTIVE COUNCILOR**  
**DISTRICT TWO**

I stand ready to assist in any way. Thank you for your prompt attention to this troubling matter.

Sincerely,

A handwritten signature in black ink, appearing to be "Andru Volinsky", written over a large, stylized, handwritten "S" or "Z" shape.

Andru Volinsky  
603.491.0376

cc: Senate President Charles Morse  
House Speaker Gene Chandler  
Executive Councilor Joseph Kenney  
Executive Councilor Russell Prescott  
Executive Councilor Christopher Pappas  
Executive Councilor David Wheeler

**Report of Cash Payments Over \$10,000  
Received in a Trade or Business**

► See instructions for definition of cash.

► Use this form for transactions occurring after December 31, 2004. Do not use prior versions after this date.

For Privacy Act and Paperwork Reduction Act Notice, see page 6.

1 Check appropriate box(es) if: a ☐ Amends prior report; b ☐ Suspicious transaction.

**Part I Identity of Individual From Whom the Cash Was Received**

2 If more than one individual is involved, check here and see instructions ► ☐

3 Last name 4 First name 5 M.I. 6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.) 8 Date of birth (see instructions) M M D D Y Y Y Y

9 City 10 State 11 ZIP code 12 Country (if not U.S.) 13 Occupation, profession, or business

14 Identifying document (ID) a Describe ID ► b Issued by ► c Number ►

**Part II Person on Whose Behalf This Transaction Was Conducted**

15 If this transaction was conducted on behalf of more than one person, check here and see instructions ► ☐

16 Individual's last name or Organization's name 17 First name 18 M.I. 19 Taxpayer identification number

20 Doing business as (DBA) name (see instructions) Employer identification number

21 Address (number, street, and apt. or suite no.) 22 Occupation, profession, or business

23 City 24 State 25 ZIP code 26 Country (if not U.S.)

27 Alien identification (ID) a Describe ID ► b Issued by ► c Number ►

**Part III Description of Transaction and Method of Payment**

28 Date cash received M M D D Y Y Y Y 29 Total cash received \$ .00 30 If cash was received in more than one payment, check here ► ☐ 31 Total price if different from item 29 \$ .00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a U.S. currency \$ .00 (Amount in \$100 bills or higher \$ .00)

b Foreign currency \$ .00 (Country ►)

c Cashier's check(s) \$ .00 } Issuer's name(s) and serial number(s) of the monetary instrument(s) ►

d Money order(s) \$ .00

e Bank draft(s) \$ .00

f Traveler's check(s) \$ .00

33 Type of transaction

- a ☐ Personal property purchased f ☐ Debt obligations paid  
b ☐ Real property purchased g ☐ Exchange of cash  
c ☐ Personal services provided h ☐ Escrow or trust funds  
d ☐ Business services provided i ☐ Bail received by court clerks  
e ☐ Intangible property purchased j ☐ Other (specify in item 34) ►

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ►

**Part IV Business That Received Cash**

35 Name of business that received cash New Hampshire State Liquor Commission 36 Employer identification number 0 2 6 0 0 0 6 1 8

37 Address (number, street, and apt. or suite no.) Social security number  
50 Storrs Street P.O. Box 503

38 City Concord 39 State N H 40 ZIP code 03302 41 Nature of your business Wholesale & Retail Spirit & Wine Sales

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature ► Title ► NHSLC Commissioner

43 Date of signature M M D D Y Y Y Y 44 Type or print name of contact person 45 Contact telephone number ( 603 ) 271-1705

## Multiple Parties

*(Complete applicable parts below if box 2 or 15 on page 1 is checked)*

**Part I** Continued—Complete if box 2 on page 1 is checked

3 Last name			4 First name		5 M.I.	6 Taxpayer identification number : : : : : : : : : :				
7 Address (number, street, and apt. or suite no.)					8 Date of birth (see instructions)		M M D D Y Y Y Y : : : : : : : : :			
9 City		10 State	11 ZIP code	12 Country (if not U.S.)		13 Occupation, profession, or business				
14 Identifying document (ID)		a Describe ID c Number				b Issued by				

3 Last name		4 First name		5 M.I.	6 Taxpayer identification number : : : : : :	
7 Address (number, street, and apt. or suite no.)				8 Date of birth . . ▶ (see instructions)		M M D D Y Y Y Y : : : : : :
9 City	10 State :	11 ZIP code	12 Country (if not U.S.)		13 Occupation, profession, or business	
14 Identifying document (ID)	a Describe ID ▶ .....				b Issued by ▶ .....	
	c Number ▶ .....					

**Part II** Continued—Complete if box 15 on page 1 is checked

<b>16</b>	Individual's last name or Organization's name	<b>17</b>	First name	<b>18</b>	M.I.	<b>19</b>	Taxpayer identification number : :   :   : : :
<b>20</b>	Doing business as (DBA) name (see instructions)					Employer identification number :   : : : : :	
<b>21</b>	Address (number, street, and apt. or suite no.)				<b>22</b> Occupation, profession, or business		
<b>23</b>	City	<b>24</b>	State :	<b>25</b>	ZIP code	<b>26</b> Country (if not U.S.)	
<b>27</b>	Alien Identification (ID) <b>a</b> Describe ID ▶ ..... <b>c</b> Number ▶ .....					<b>b</b> Issued by ▶ .....	

<b>16</b> Individual's last name or Organization's name						<b>17</b> First name		<b>18</b> M.I.	<b>19</b> Taxpayer identification number : : : : : :			
<b>20</b> Doing business as (DBA) name (see instructions)								<b>Employer identification number</b> : : : : : :				
<b>21</b> Address (number, street, and apt. or suite no.)							<b>22</b> Occupation, profession, or business					
<b>23</b> City				<b>24</b> State :	<b>25</b> ZIP code	<b>26</b> Country (if not U.S.)						
<b>27</b> Alien identification (ID)		<b>a Describe ID ▶</b> _____ <b>c Number ▶</b> _____						<b>b Issued by ▶</b> _____				

**Comments** – Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV



## New Hampshire Liquor Commission

50 Storrs Street, P.O. Box 503  
Concord, N.H. 03302-0503  
(603) 230-7026



Explore. Discover. Enjoy.

### POLICY AND PROCEDURE

<b>Policy Number:</b>	F-112
<b>Issue/Reissue Date:</b>	03/23/2015
<b>Topic:</b>	Finance/Store Operations Large Volume Sales
<b>Amends/Supersedes Policy No/Date:</b>	Store Operations Manual Cash Control and Security 2-11 Original Effective Date: September 29, 2006; Revision: August 17, 2012
<b>Distribution:</b>	All NHLC Employees
<b>Purpose:</b>	Cash, Product, and Risk Management Control
<b>Policy:</b>	Large Volume Sales Policy

#### I. POLICY STATEMENT:

The Commission is committed to maintaining high legal, ethical, and moral standards. It is determined to promote a culture of honesty and prevention of fraud, criminal conduct, and loss prevention. All employees of the Commission are expected to share this commitment which is identified within our mission statement of the Commission.

#### II. PURPOSE:

The New Hampshire State Liquor Commission ("Commission") recognizes the importance of sound management practices as they relate to store operations for protecting the State of NH, the NHSLC, the employees, and customers. This policy is intended to provide management of Large Volume Sales for our Customers. Failure through omission to follow and abide by these requirements may result in adverse personnel action up to and including dismissal under the New Hampshire Division of Personnel rules.

#### III. POLICY:

Integrity, respect, and professionalism are the values for all NH Liquor Commission employees. All NHSLC employees are expected to embrace and adhere to them while carrying out the mission. Furthermore, all employees are expected to be forthright, honest, and truthful with those they come in contact with whether it is the staff of other agencies, the general public or colleagues from within the Commission. All employees will interact with members of the public, co-workers, and management in positive, supportive, and cooperative way.

- Any retail sales transaction must transpire during the normal business hours of the particular store.

- All retail sales, regardless of the volume, must be processed at the cash register in a manner similar to the accepted practice.
- When processing a Large Volume Sale two (2) employees must each individually count cash and bottles at the cash register when a transaction is processed prior to the customer exiting the Retail and Outlet Store.
- Store personnel may answer customer inquiries via telephone regarding current or upcoming sales and product pricing.
- The distribution of any internal NHSLC Marketing documents (electronic or paper) to anyone not employed by the NHSLC is prohibited.
- NHSLC employees will not disseminate any information to their customers regarding the presence of local or state law enforcement personnel in the area of, or on the routes leading to or from, any of our stores.
- All customers that purchase a volume of product totaling \$10,000.00 or more in cash, either through one or multiple related transactions, must complete IRS Form 8300 in its entirety before the sale is processed through the cash register, using one of the forms of identification for the customer that is a currently acceptable form of identification for the purchase of product in our stores (valid driver's license, passport, military ID). The Store Manager or the person in charge will complete Part I through Part III of the IRS form 8300. This information must be printed neatly!
- Cash is defined as US or foreign currency, cashier's check, money orders, NHSLC gift cards or any pre-paid gift card, bank drafts or traveler's checks.
- Completed forms should be forwarded to the NHSLC Store Operations, attention Store Operations Program Assistant, by the store where the purchase was made at the close of business on the day of the transaction(s).
- No New Hampshire State Liquor Commission Employee shall accept any gratuities connected to large volume sales.
- All stores are to service customer requests for all large sales and follow these guidelines.

*NOTE: As outlined in NHSLC policy F-103 CASH HANDLING, all sales are to be handled at the cash registers. ONLY licensees will have the option of receiving product through the rear door if the store can safely accommodate the request. All other sales are to leave the store through the front door.*



## New Hampshire Liquor Commission

50 Storrs Street, P.O. Box 503  
Concord, N.H. 03302-0503  
(603) 230-7026

Joseph W. Mollica  
Chairman

Michael R. Milligan  
Deputy Commissioner

The Commission has recently received a number of IRS Form 8300's. None of the forms were for a sale greater than \$10,000 as required by law. We are also aware of some stores requiring forms for "suspicious transactions" without providing any proof of illegal activity and the Commission has received information that our retail staff is profiling customers and sending the information to other stores - even when the transaction is not a cash sale. These possible discriminatory acts do not comply with the law and must cease immediately.

Our business is predicated on customer service and each customer should be treated fairly and with respect. Transactions should be performed uniformly throughout our stores.

Please be advised of the following:

1. **A Commission employee is NOT AUTHORIZED** to profile customers or send videos, photos or physical descriptions of customers from one store to another. If you have a concern that you can articulate or document, please forward that to the loss prevention officer or the administrator of store operations.
2. **A Commission employee is NOT AUTHORIZED** to check off the box that a transaction is suspicious unless you can provide facts to back up your knowledge or belief. Someone "looking" suspicious is not enough. The IRS defines a "suspicious" transaction as one:
  - a. where a person is trying to cause you not to file Form 8300; or
  - b. where a person is trying to cause you to file a false or incomplete Form 8300; or
  - c. where there is a sign of possible illegal activity.
3. **A Commission employee should not** complete an IRS form 8300 for sales of \$10,000 or less, unless you know, or have reason to know, that each sale is one of a series of connected transactions AND the aggregate sales exceeds \$10,000.
4. Transactions made beyond the 24 hour period are NOT related if there is a completely new purchase and you have no reason to believe that it is part of a series of connected transactions.
5. Please remember that the requirement to complete an IRS Form 8300 only applies to CASH (currency) sales only. It is not applicable when personal checks, debit cards, and credit cards are used by a customer in order to pay for the sale.

*Any employee with a question or scenario they would like clarified should contact me or their area supervisor.  
Thank you.*

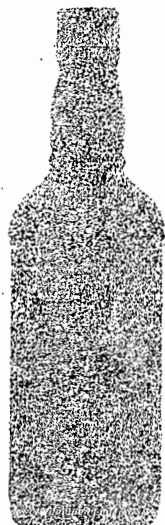


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**HENNESSY VS COGNAC**

Size: 200mL

Sale Price: \$8.99

[Add To Favorites](#)

Regular Price: \$9.99  
Savings: \$1.00  
Sale Ends: 02/25/2018

Item Number: 307  
Type: Brandy Imported  
Category: Cognac

Store	Inventory*	On Order*
→ Bedford (#55), 9 Leavy Dr	1362	0
Brookline (#22), 44a Route 13	24	0
Derry (#20), Derry Meadow Shoppes	67	0
Hampton (#76), Interstate 95 North	491	0
Hampton (#73), Interstate 95 South	18	72
Hooksett (#67), 25 Springer Road	286	0
Jaffrey (#36), Monadnock Plaza	18	0
→ Keene (#15), 6 Ash Brook Court	3000	0
Lebanon (#11), 12 Centerra Parkway	3	0
→ Londonderry (#61), 137 Rockingham Rd	4020	360
Londonderry (#74), 5 Garden Lane	1	408
→ Manchester (#10), 68 Elm St	303	2208
Manchester (#33), North Side Plaza	16	0
Merrimack (#59), Merrimack Shppng Ctr	3	0
Nashua (#50), Willow Spring Plaza	60	0
Nashua (#32), 40 Northwest Blvd	144	0
Newport (#24), Sugar River Shop Ctr	5	0
Pembroke (#81), Pembroke Crossing Pl	49	0

\*Numbers reflect inventory available at close of business yesterday. Please call the store to check exact quantities.

**WE ALSO RECOMMEND...**[Remy Martin Vsop \(200mL\)](#)[Courvoisier Vs Cognac \(200mL\)](#)

Store	Inventory*	On Order*
Peterborough (#21), Peterboro Plz Ste 1	15	0
Plaistow (#49), Market Basket Plz	15	480
Rindge (#77), Chesire Mkpl Unit 7	482	0
Salem (#34), Rockingham Mall	365	528
Seabrook (#41), Southgate Plaza	3	0

*\*Numbers reflect inventory available at close of business yesterday. Please call the store to check exact quantities.*

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**PLEASE DRINK RESPONSIBLY**

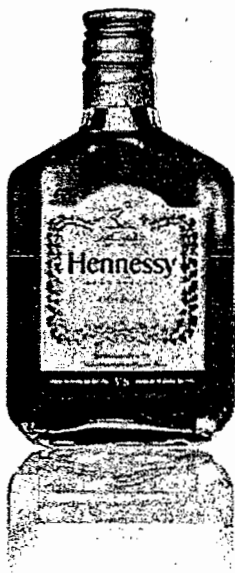


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Like 0

## HENNESSY VS COGNAC FLASK

Size: 375mL

Sale Price: \$16.99

[Add To Favorites](#)

Regular Price: \$17.49

Savings: \$0.50

Sale Ends: 02/25/2018

Item Number: 4638

Type: Brandy Imported

Category: Cognac

Store	Inventory*	On Order*
→ Bedford (#55), 9 Leavy Dr	-16	2640
Belmont (#75), 12 Old State Rd	6	0
Berlin (#5), Iga Plaza	20	0
Brookline (#22), 44a Route 13	132	0
Campton (#65), Ctr At Campton Cornr	10	0
Center Harbor (#12), 12a Main St	4	0
Center Ossipee (#57), Indian Mount Ship Ctr	9	0
Claremont (#8), 367 Washington St	8	0
Colebrook (#18), 151 Main St	6	0
Concord (#72), 100 Fort Eddy Road	6	0
Concord (#1), Capitol Shopping Ctr	16	0
Conway (#23), 234 White Mtn Hwy	17	0
Derry (#20), Derry Meadow Shoppes	70	0
Dover (#9), 47 Chestnut St	15	0
Epping (#79), 5 Brickyard Sq	48	0
Farmington (#43), 829 Nh Rte 11	12	0
Franklin (#17), Franklin Shopping Ct	11	0

### WE ALSO RECOMMEND...

*Hennessy Round Vs Cognac*  
(375mL)

*Hennessy Black Cognac* (375mL)

*Remy Martin Vsop* (375mL)

\*Numbers reflect inventory available at close of business yesterday. Please call the store to check exact quantities.

Store	Inventory*	On Order*
Gilford (#56), 18 Weirs Rd	18	0
Glen (#54), Patchs Market Place	12	0
Goffstown (#58), Shop N Save Plaza	68	0
Gorham (#52), Androscoggin Plaza	10	0
Groveton (#26), Northumberland Ctr	19	0
Hampstead (#78), 416 Emerson Avenue	18	0
→ Hampton (#76), Interstate 95 North	13	1188
Hampton (#73), Interstate 95 South	26	84
Hillsboro (#35), 15 Antrim Road	23	0
Hinsdale (#48), Route 119	267	216
Hooksett (#66), 530 West River Rd	58	12
Hooksett (#4), 1271 Hooksett Rd	32	0
Hooksett (#67), 25 Springer Road	21	120
Hudson (#53), Market Basket Plaza	50	12
Jaffrey (#36), Monadnock Plaza	46	0
→ Keene (#15), 6 Ash Brook Court	2004	0
Lancaster (#37), Butsons Marketplace	6	0
Lebanon (#11), 12 Centerra Parkway	5	0
Lee (#71), 60 Calef Highway	13	0
Lincoln (#47), Lahout Shop Plaza	3	0
Littleton (#7), Globe Plaza Rte 302	4	0
→ Londonderry (#61), 137 Rockingham Rd	81	2784
Londonderry (#74), 5 Garden Lane	19	492
→ Manchester (#10), 68 Elm St	1537	480
Manchester (#3), Mnchstr-bstn Airprt	18	0
Manchester (#33), North Side Plaza	19	0
Manchester (#31), East Side Plaza	49	0
Meredith (#42), 71 Rte 104 Unit 3	24	0
Merrimack (#59), Merrimack Shppng Ctr	40	12
Milford (#30), Market Basket Plaza	7	0
Nashua (#50), Willow Spring Plaza	16	48
Nashua (#69), 25 Coliseum Ave	24	48
→ Nashua (#32), 40 Northwest Blvd	233	1224
Nashua (#27), Market Place Plaza	3	0
New Hampton (#44), 325 Nh Route 104	19	0

\*Numbers reflect inventory available at close of business yesterday. Please call the store to check exact quantities.

Store	Inventory*	On Order*
New London (#64), New London Shpg Cntr	8	0
Newport (#24), Sugar River Shop Ctr	13	0
North Hampton (#68), Village Shopping Ctr	71	12
Pelham (#51), Route 38	8	24
Pembroke (#81), Pembroke Crossing Pl	36	0
Peterborough (#21), Peterboro Plz Ste 1	27	0
Pittsfield (#45), 6 Water Street	7	0
Plaistow (#49), Market Basket Plz	2	360
Plymouth (#19), 22 Ridge View Lane	7	0
Portsmouth (#6), Portsmouth Plaza	86	0
Portsmouth (#38), Portsmouth Trfc Crcl	21	12
Raymond (#62), Raymond Shpg Ctr	24	0
Rindge (#77), Chesire Mkpl Unit 7	12	0
Rochester (#14), Lilac Mall	0	12
→ Salem (#34), Rockingham Mall	-23	1596
Seabrook (#28), 186 Ocean Blvd	23	0
Seabrook (#41), Southgate Plaza	18	0
Somersworth (#13), 5 Somersworth Plaza	13	0
Stratham (#25), Kings Highway Plaza	16	12
Swanzey (#70), Wilber's Marketplace	28	0
W. Chesterfield (#2), 100b Route 9	123	0
Walpole (#40), 32 Ames Plaza Lane	7	0
Warner (#82), 14 Nichols Mills Ln	34	0
West Lebanon (#60), 10 Benning St	46	0
Whitefield (#29), 100 Lancaster Road	5	0
Winchester (#63), 30 Warwick Rd	14	0
Wolfeboro Falls (#39), 35 Center St	14	0
Woodsville (#16), Butson's Complex	11	0

\*Numbers reflect inventory available at close of business yesterday. Please call the store to check exact quantities.

### SIGN UP & SAVE!

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sign up

Anna

200 ml hennelsey

50

12.00

~~10,000~~  
10,788

30 cases

375 ml

360

6116.40

10 cases

750 ml

120

41078.80

7 cases - 1 tre.

84

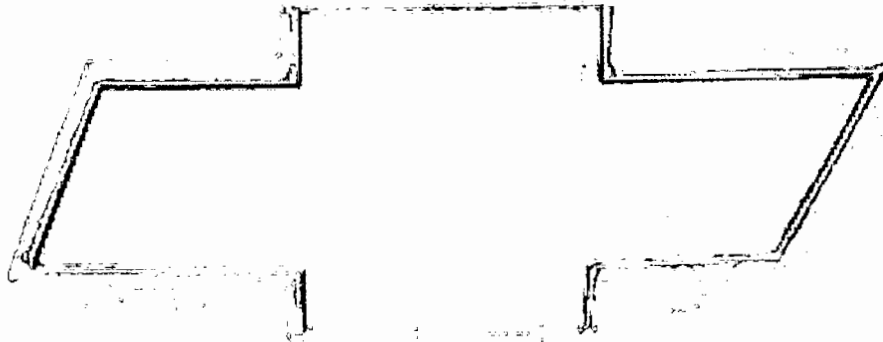
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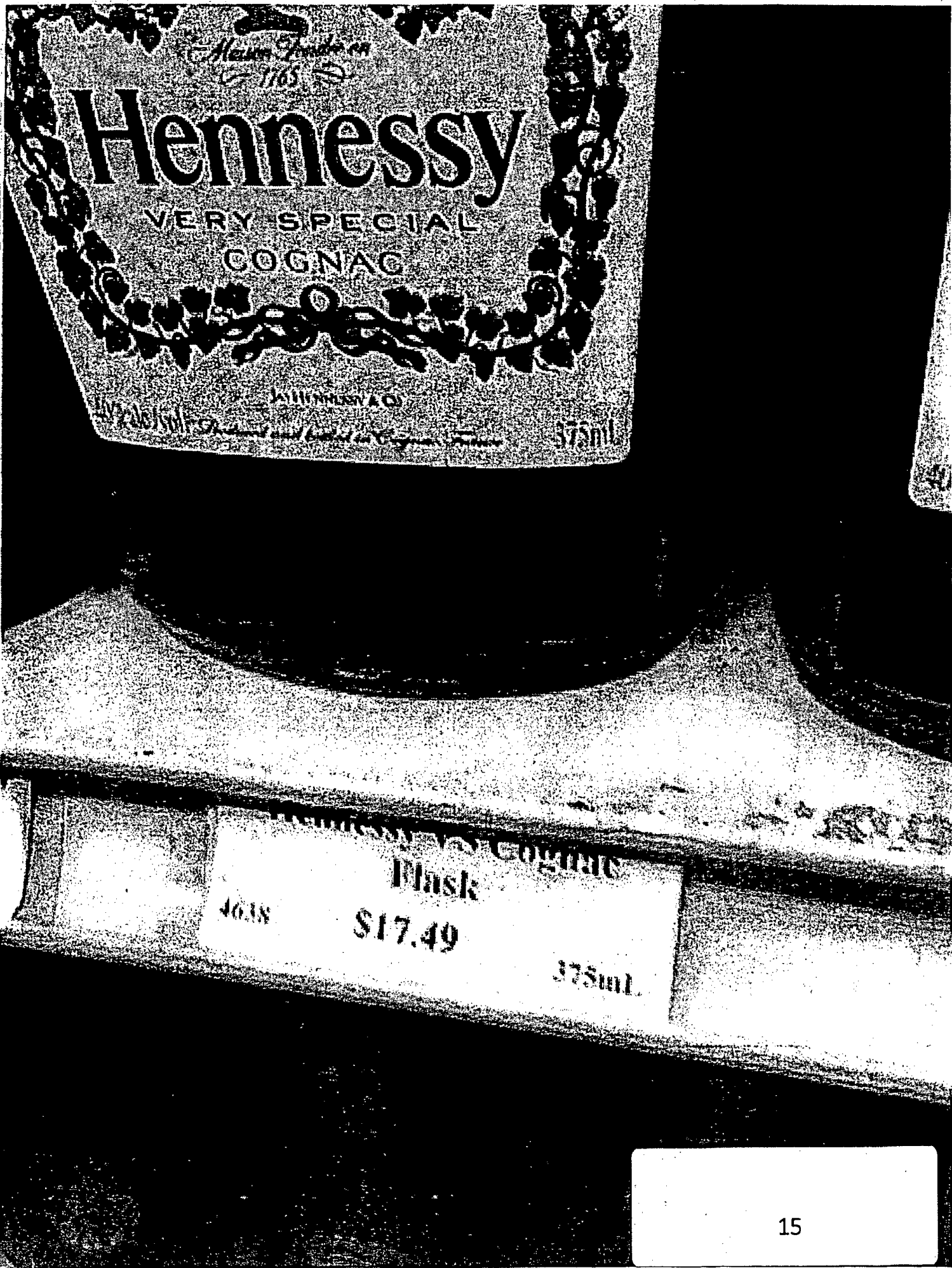


718-2-5200

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**SALE SALE SALE**

**VS Single Distillery 750ml**

**\$26.99**

**CODE 4989 SAVINGS \$8.00**

**01/29/18 - 02/25/18**

**Hennessy VS Cognac**

**Round**

**\$18.99**

**ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE**

33 CAPITOL STREET  
CONCORD, NEW HAMPSHIRE 03301-6397

MICHAEL A. DELANEY  
ATTORNEY GENERAL



ORVILLE B. "BUD" FITCH II  
DEPUTY ATTORNEY GENERAL

April 12, 2010

Internal Revenue Service  
BSA Compliance Branch  
Form 8300 Penalty Appeal Coordinator  
P.O. Box 33577  
Detroit, MI 48232

Re: *State of New Hampshire Liquor Commission - "Notice of Proposed  
Penalty Assessment: Incomplete Form 8300" (Case No. 200740000017)*

To Whom It May Concern:

On October 5, 2009, the Chairman of State of New Hampshire Liquor Commission (the "Commission") sent a letter to your office appealing a ruling in the above-referenced matter. See attached (unsigned). To date, the Commission has received no response.

Timely clarification of this issue is critical to the Commission, as well as to my office, which provides legal counsel to the Commission, in order to ensure appropriate policies are in place at our State liquor stores to protect the public as well as State employees. Please let me know when we might expect a final decision, and whether you need anything further from us in order to fully evaluate our appeal.

Thank you for your attention.

Very truly yours,

A handwritten signature in black ink, appearing to read "Glenn A. Perlow", is written over a horizontal line.

Glenn A. Perlow  
Assistant Attorney General  
Civil Bureau

Enclosure

cc: Craig Bulkley, Liquor Commission  
461170



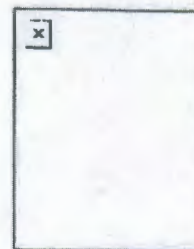
John H. Lynch  
Governor

## State of New Hampshire LIQUOR COMMISSION

Storrs Street  
P.O. Box 503  
Concord, N.H. 03302-0503  
(603) 271-3755

Mark M. Bodi  
Chairman

Richard E. Simard  
Commissioner



October 5, 2009

Internal Revenue Service  
BSA Compliance Branch  
Form 8300 Penalty Appeal Coordinator  
P.O. Box 33577  
Detroit, MI 48232

RE: State of New Hampshire Liquor Commission - "Notice of Proposed Penalty Assessment: Incomplete Form 8300" (Case No. 200740000017)

To Whom It May Concern:

The State of New Hampshire Liquor Commission appeals a "Notice of Proposed Penalty Assessment For Late and/or Incomplete Form 8300" dated May 2, 2009 ("Notice") issued to the State of New Hampshire Liquor Commission ("State" or "NHLC"). The Notice indicates that there is a proposed \$200.00 penalty assessment against the State for the filing of four incomplete Form 8300. The proposed assessment consists of four individual penalties of \$50.00 each for a total of \$200.00 (collectively referred to as the "Proposed Assessment").

The State requested a waiver of the Proposed Assessment by letter dated May 22, 2009. This waiver request was denied.

The State is not liable for payment of the Proposed Assessment because the State is a "governmental unit" that is not subject to the filing requirements of Internal Revenue Code ("IRC") 6050I governing "Returns relating to cash received in trade or business, etc." Accordingly, the State is providing additional information for further consideration and appeal of the Proposed Assessment.

The filing requirement for the Form 8300 derives from the IRC 6050I governing "Returns relating to cash received in trade or business, etc." IRC 6050I states:

- (a) Cash receipts of more than \$10,000-- Any person—
  - (1) who is engaged in a trade or business, and
  - (2) who, in the course of such trade or business, receives more than \$10,000 in cash in 1 transaction (or 2 or more related transactions), shall make the return described in subsection (b) with respect to such transaction (or related transactions) at such time as the Secretary may by regulations prescribe.

The Internal Revenue Manual Section 4.26.10.8 (11-21-2006) expressly exempts "governmental units" from the Form 8300 filing requirements. It states: "Exceptions for Governmental Units: The language of IRC Section 6050I does not require governmental units to file Form 8300, except for the specific requirements for criminal court clerks." Id. (emphasis added); see Attachment A.

Internal Revenue Service  
October 5, 2009  
Page 2

Additionally, the Form 8300 filing requirement under IRC 6050I applies to a "person." "Person" is defined in IRC 7701(a)(1) to mean and include "an individual, trust, estate, partnership, association, company, or corporation." The Internal Revenue Manual Section 4.26.10.6 (11-21-2006) governing Trade or Business Requirement expressly states "No governmental units are included in this list." See Attachment A.

The NHLC is established by the New Hampshire State Legislature as an executive branch agency of the State. N.H. RSA Chapter 176. As an agency of the State of New Hampshire, the NHLC is a "governmental unit" and exempted from the Form 8300 filing requirements as stated in Internal Revenue Manual Section 4.26.10.8 (11-21-2006). Additionally, the NHLC does not meet the definition of "person" in IRC 7701(a)(1) because it is a governmental unit. See Internal Revenue Manual Section 4.26.10.6 (11-21-2006). Accordingly, the NHLC is not subject to the Form 8300 filing requirements under IRC 6050I, and requests that the Proposed Assessment be removed.

Under penalties of perjury, I declare that the facts presented in this written protest, which are set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete.

Please let me know if you need any additional information. Thank you for your consideration of this appeal.

Respectfully Submitted,  
New Hampshire State Liquor Commission

---

Mark M. Bodi, Chairman

---

Richard E. Simard, Commissioner

cc: Suzan Lehmann, Senior Assistant Attorney General, NH Attorney General's Office















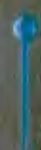
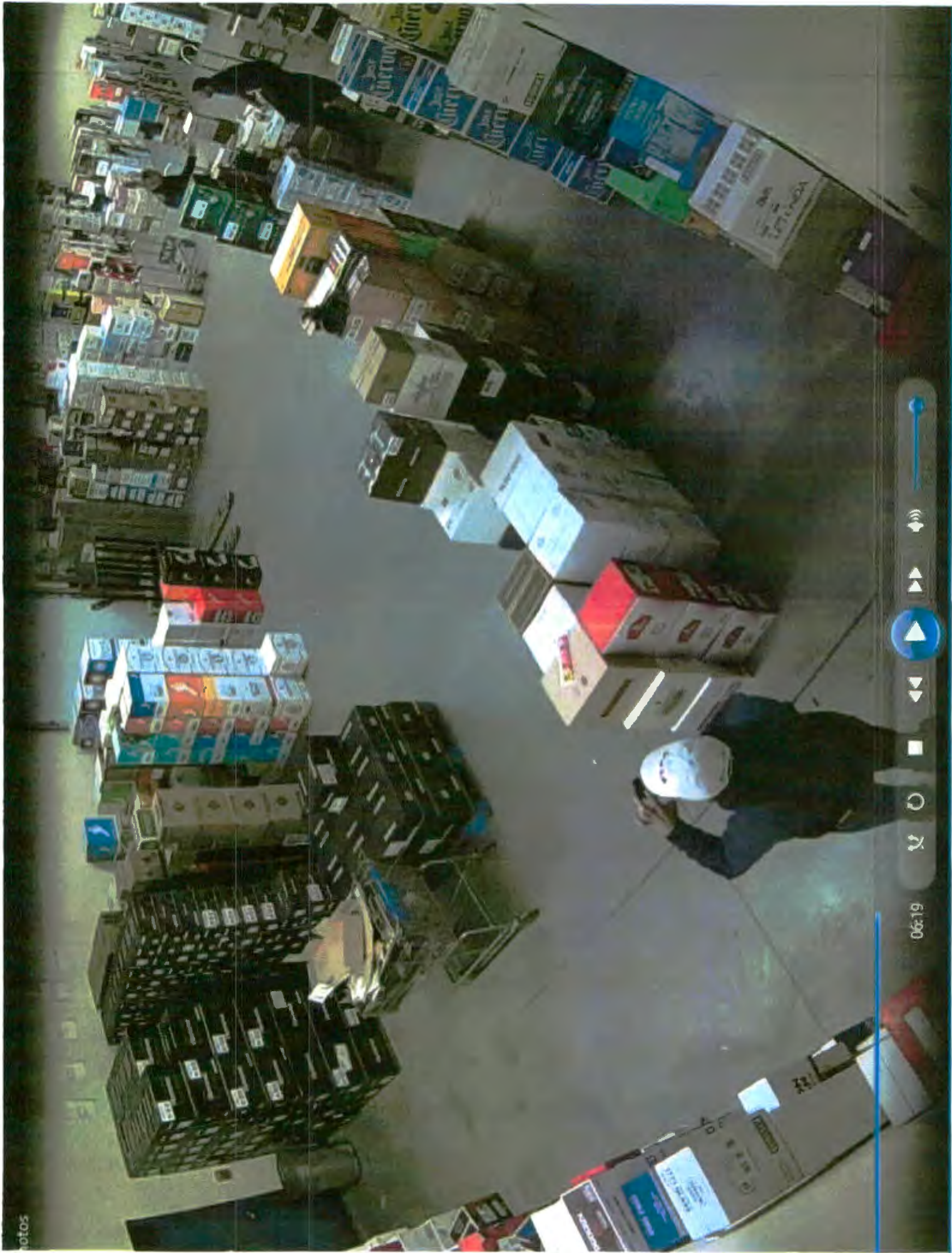












06:19



2/3/18 @ 12:27pm



New Hampshire State  
Liquor Commission

\*\* ORDER REPRINT (Order#:076235) \*\*

1 Stock#:307

Hennessy VS Cognac

200mL

96 Ea. @ 1 Ea./ 8.99 863.04

Regular Value 959.04

Savings 96.00-

2 Stock#:4638

Hennessy VS Cognac Flask

375mL

360 Ea. @ 1 Ea./ 16.99 6116.40

Regular Value 6296.40

Savings 180.00-

3 Stock#:4685

Hennessy VS Cognac

750mL

60 Ea. @ 1 Ea./ 33.99 2039.40

Regular Value 2099.40

Savings 60.00-

CASH 9018.84

\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*

-----  
-  
Thank you for  
Shopping with the  
New Hampshire State  
Liquor Commission  
-----  
-

2/3/18 @ 12:05pm



New Hampshire State  
Liquor Commission

\*\* ORDER REPRINT (Order#:076202) \*\*

1 Stock#:307

Hennessy VS Cognac

200mL

1104 Ea. @ 1 Ea./ 8.99 9924.96

Regular Value 11028.96

Savings 1104.00-

CASH 9924.96

\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*

-----  
-  
Thank you for  
Shopping with the  
New Hampshire State  
Liquor Commission  
-----  
-

\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*

076235\_02-03-18\_12:27P\_333\_02\_0015\_

\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*

\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*

076202\_02-03-18\_12:05P\_333\_02\_0015\_

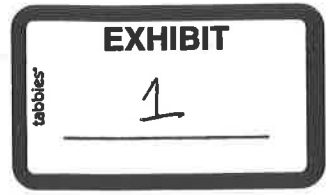
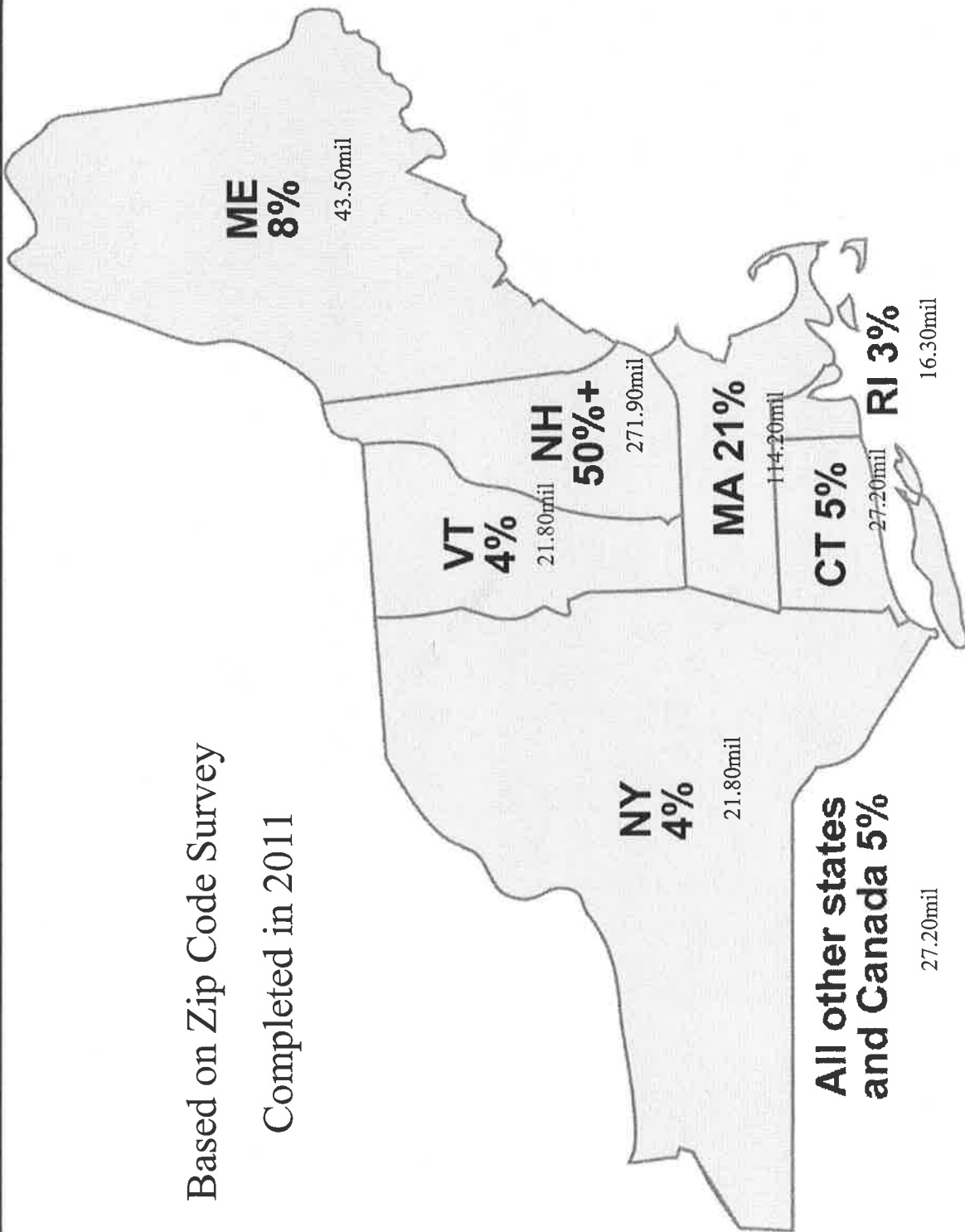
\*\*\*\*\* REPRINTED ORDER \*\*\*\*\*



# Customer Origin

Based on Zip Code Survey

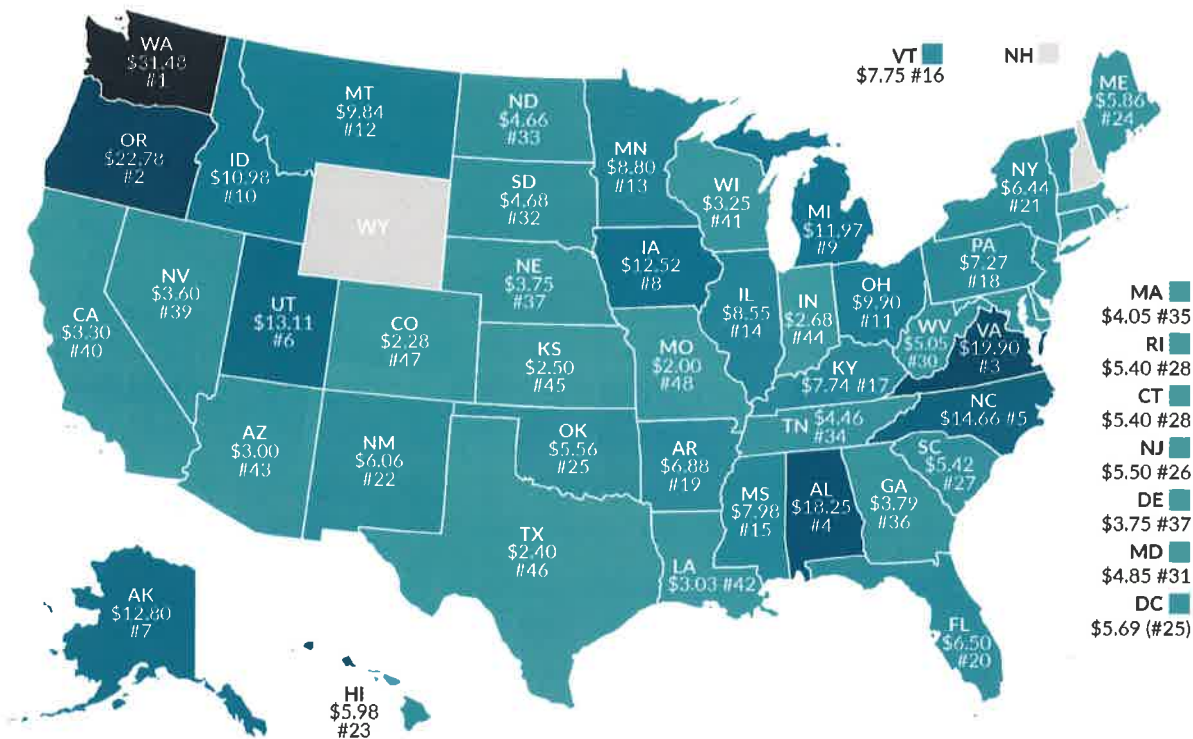
Completed in 2011



*Approximate percentage of NHSLC sales by state and country.*

# How High Are Spirits Taxes in Your State?

State Spirits Excise Tax Rates (Dollars per Gallon), as of January 2017



Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

AK, CA, CT, DE, FL, GA, IL, IN, LA, MD, MA, NV, NY, ND, RI, SD, TX: Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

AL, ID, IA, ME, MI, MS, MT, NH, NC, OH, OR, PA, UT, VT, VA, WV, WY: Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

KY: Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

AR, MN, SC, TN: Includes case fees and/or bottle fees which may vary with size of container.

AR, DC, MD, MN, ND, SD, WA: Includes sales taxes specific to alcoholic beverages.

WA: Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

Source: Distilled Spirits Council of the United States.



## New Hampshire Liquor Commission

50 Storrs Street, P.O. Box 503  
Concord, N.H. 03302-0503  
(603) 230-7026



Explore. Discover. Enjoy.

### POLICY AND PROCEDURE

<b>Policy Number:</b>	F-112
<b>Issue/Reissue Date:</b>	03/23/2015
<b>Topic:</b>	Finance/Store Operations Large Volume Sales
<b>Amends/Supersedes Policy No/Date:</b>	Store Operations Manual Cash Control and Security 2-11 Original Effective Date: September 29, 2006; Revision: August 17, 2012
<b>Distribution:</b>	All NHLC Employees
<b>Purpose:</b>	Cash, Product, and Risk Management Control
<b>Policy:</b>	Large Volume Sales Policy

#### I. POLICY STATEMENT:

The Commission is committed to maintaining high legal, ethical, and moral standards. It is determined to promote a culture of honesty and prevention of fraud, criminal conduct, and loss prevention. All employees of the Commission are expected to share this commitment which is identified within our mission statement of the Commission.

#### II. PURPOSE:

The New Hampshire State Liquor Commission ("Commission") recognizes the importance of sound management practices as they relate to store operations for protecting the State of NH, the NHSLC, the employees, and customers. This policy is intended to provide management of Large Volume Sales for our Customers. Failure through omission to follow and abide by these requirements may result in adverse personnel action up to and including dismissal under the New Hampshire Division of Personnel rules.

#### III. POLICY:

Integrity, respect, and professionalism are the values for all NH Liquor Commission employees. All NHSLC employees are expected to embrace and adhere to them while carrying out the mission. Furthermore, all employees are expected to be forthright, honest, and truthful with those they come in contact with whether it is the staff of other agencies, the general public or colleagues from within the Commission. All employees will interact with members of the public, co-workers, and management in positive, supportive, and cooperative way.

- Any retail sales transaction must transpire during the normal business hours of the particular store.

- All retail sales, regardless of the volume, must be processed at the cash register in a manner similar to the accepted practice.
- When processing a Large Volume Sale two (2) employees must each individually count cash and bottles at the cash register when a transaction is processed prior to the customer exiting the Retail and Outlet Store.
- Store personnel may answer customer inquiries via telephone regarding current or upcoming sales and product pricing.
- The distribution of any internal NHSLC Marketing documents (electronic or paper) to anyone not employed by the NHSLC is prohibited.
- NHSLC employees will not disseminate any information to their customers regarding the presence of local or state law enforcement personnel in the area of, or on the routes leading to or from, any of our stores.
- All customers that purchase a volume of product totaling \$10,000.00 or more in cash, either through one or multiple related transactions, must complete IRS Form 8300 in its entirety before the sale is processed through the cash register, using one of the forms of identification for the customer that is a currently acceptable form of identification for the purchase of product in our stores (valid driver's license, passport, military ID). The Store Manager or the person in charge will complete Part I through Part III of the IRS form 8300. This information must be printed neatly!
- Cash is defined as US or foreign currency, cashier's check, money orders, NHSLC gift cards or any pre-paid gift card, bank drafts or traveler's checks.
- Completed forms should be forwarded to the NHSLC Store Operations, attention Store Operations Program Assistant, by the store where the purchase was made at the close of business on the day of the transaction(s).
- No New Hampshire State Liquor Commission Employee shall accept any gratuities connected to large volume sales.
- All stores are to service customer requests for all large sales and follow these guidelines.

*NOTE: As outlined in NHSLC policy F-103 CASH HANDLING, all sales are to be handled at the cash registers. ONLY licensees will have the option of receiving product through the rear door if the store can safely accommodate the request. All other sales are to leave the store through the front door.*

**Rosemary Wiant**

**From:** Dawn P. Howe  
**Sent:** Thursday, March 8, 2018 9:29 AM  
**To:** Rosemary Wiant  
**Subject:** FW: Marketing Memo 6960 - February Pricing  
**Attachments:** February2018.docx

Rose,

Here is what I sent out regarding the February sale. Let me know if you need anything else.

Dawn Howe  
Assistant to the Director of Marketing  
NH Liquor Commission  
603-230-7063  
[dawn.howe@liquor.nh.gov](mailto:dawn.howe@liquor.nh.gov)  
50 Storrs Street  
Concord, NH 03302-0503

---

**From:** Dawn P. Howe  
**Sent:** Tuesday, January 16, 2018 12:53 PM  
**To:** All\_Stores; Brokers  
**Cc:** All Marketing; 'The Country Mile'  
**Subject:** Marketing Memo 6960 - February Pricing

**MKT Memo 6960**  
January 16, 2018

February 2018 pricing has been finalized and beginning today, all stores may print sales tags. Please remember to select MONTHLY sales tags and the correct sale period for February (January 29-February 25, 2018).

**The sale color card for the month of February is PINK**

If any of your store products require more than one shelf placement (i.e., Dewar's, Bacardi), you need to print additional sales tags. Your sale tag program gives you the option to print "individual sale tags).

Thank you.

Dawn Howe  
Assistant to the Director of Marketing  
NH Liquor Commission  
603-230-7063  
[dawn.howe@liquor.nh.gov](mailto:dawn.howe@liquor.nh.gov)  
50 Storrs Street  
Concord, NH 03302-0503

NEW HAMPSHIRE STATE LIQUOR COMMISSION  
MONTHLY RETAIL SPECIALS PRICE LIST  
JANUARY 29, 2018 THRU FEBRUARY 25, 2018

BRAND	DESCRIPTION	SIZE	PROOF	COMPARE AT	SALES PRICE	AMOUNT SAVED	DATE EXCEPTIONS
KENTUCKY WHISKEY							
1855	Westland Sherry Wood Oak Wsk	750mL	92.0	89.99	79.99	10.00	I
1857	Westland Peated Oak Whiskey	750mL	92.0	89.99	79.99	10.00	I
2764	Hatfield & McCoy Whiskey	750mL	80.0	31.99	25.99	6.00	I
1609	CALI Whiskey	750mL	85.0	34.99	29.99	5.00	I
2444	Clyde May's Alabama Style Wh	750mL	85.0	34.99	29.99	5.00	I
2130	Bully Boy American Whiskey	750mL	84.0	32.99	29.99	3.00	I
2363	Ghost Owl Whisky	750mL	100.0	34.99	31.99	3.00	I
2365	Smooth Ambler Old Scout Wsky	750mL	99.0	31.99	28.99	3.00	I
TENNESEE WHISKEY							
1233	Jack Daniels No 7 Black	1.75L	80.0	43.99	36.99	7.00	I
1237	Jack Daniels Single Barrel	750mL	94.0	49.99	44.99	5.00	I
1770	Jack Daniels Tennessee Fire	1.75L	70.0	43.99	38.99	5.00	I
1927	Jack Daniels 'Barrel Proof'	750mL	100.0	69.99	64.99	5.00	I
2760	Jack Daniels Tennessee Honey	1.75L	70.0	43.99	38.99	5.00	I
9203	Jack Daniel SB Wsky 1582	750mL	94.0	49.99	44.99	5.00	I
9204	Jack Daniel SB Wsky 1583	750mL	94.0	49.99	44.99	5.00	I
9205	Jack Daniel SB Wsky 1584	750mL	94.0	49.99	44.99	5.00	I
9206	Jack Daniel SB Wsky 1585	750mL	94.0	49.99	44.99	5.00	I
9207	Jack Daniel SB Wsky 1586	750mL	94.0	49.99	44.99	5.00	I
9208	Jack Daniel SB Wsky 1588	750mL	94.0	49.99	44.99	5.00	I
9209	Jack Daniel SB Wsky 1589	750mL	94.0	49.99	44.99	5.00	I
9210	Jack Daniel SB Wsky 1590	750mL	94.0	49.99	44.99	5.00	I
9211	Jack Daniel SB Wsky 1591	750mL	94.0	49.99	44.99	5.00	I
9212	Jack Daniel SB Wsky 1592	750mL	94.0	49.99	44.99	5.00	I
9213	Jack Daniel SB Wsky 1594	750mL	94.0	49.99	44.99	5.00	I
9214	Jack Daniel SB Wsky 1596	750mL	94.0	49.99	44.99	5.00	I
9215	Jack Daniel SB Wsky 1597	750mL	94.0	49.99	44.99	5.00	I
9216	Jack Daniel SB Wsky 1598	750mL	94.0	49.99	44.99	5.00	I
9217	Jack Daniel SB Wsky 1600	750mL	94.0	49.99	44.99	5.00	I
9218	Jack Daniel SB Wsky 1602	750mL	94.0	49.99	44.99	5.00	I
171	Gentleman Jack	1.75L	80.0	55.99	51.99	4.00	I
811	Jack Daniels No 7 Black	Liter	80.0	31.99	27.99	4.00	I
1060	Jack Daniels Bruins Glass Pk	Liter	80.0	31.99	27.99	4.00	I
1232	Jack Daniels No 7 Black	750mL	80.0	26.99	22.99	4.00	I
1501	Jack Daniels TN Honey Flask	750mL	70.0	26.99	22.99	4.00	I
1789	Jack Daniels Tennessee Fire	750mL	70.0	26.99	22.99	4.00	I
2015	Jack Daniels Tennessee Honey	750mL	70.0	26.99	22.99	4.00	I
1545	Gentleman Jack	750mL	80.0	31.99	28.99	3.00	I
1843	Jack Daniels Single Barrel	375mL	94.0	27.99	24.99	3.00	I
1244	Jack Daniels Winter Jack	750mL	30.0	17.99	15.99	2.00	I
BLENDED WHISKEY							
2379	3 Bines Hop Flavored Wsky	750mL	90.0	34.99	29.99	5.00	I
6227	Bastille 1789 French Whiskey	750mL	80.0	29.99	24.99	5.00	I
680	Midnight Moon Strawberry	750mL	100.0	23.99	19.99	4.00	I
1677	Ballotin Bourbon Ball Wsky	750mL	60.0	25.99	21.99	4.00	I
1738	Ole Smoky Moonshine Cherries	750mL	100.0	21.99	17.99	4.00	I

NEW HAMPSHIRE STATE LIQUOR COMMISSION  
MONTHLY RETAIL SPECIALS PRICE LIST  
JANUARY 29, 2018 THRU FEBRUARY 25, 2018

BRAND	DESCRIPTION	SIZE	PROOF	COMPARE AT	SALES PRICE	AMOUNT SAVED	DATE EXCEPTIONS
BRANDY AMERICAN							
4916	Mr Boston Coffee Brandy	1.75L	70.0	13.99	9.99	4.00	I
8670	Arrow Coffee Brandy	1.75L	60.0	15.49	11.99	3.50	I
1866	E&J Vanilla Brandy	750mL	60.0	12.99	9.99	3.00	I
4494	Jenkins French Brandy	1.75L	80.0	18.99	16.99	2.00	I
4502	E & J XO Brandy	1.75L	80.0	26.99	24.99	2.00	I
4522	Lairds Apple Jack	750mL	80.0	15.99	13.99	2.00	I
4550	E & J XO Brandy	750mL	80.0	15.99	13.99	2.00	I
4563	Christian Bros Brandy	1.75L	80.0	19.99	17.99	2.00	I
4806	Leroux Blackberry Brandy	1.75L	70.0	16.99	14.99	2.00	I
4882	Arrow Coffee Brandy	750mL	60.0	8.49	6.49	2.00	I
4896	Hiram Walker Coffee Brandy	1.75L	70.0	19.99	17.99	2.00	I
5444	E & J Superior RSV VSOP	1.75L	80.0	23.99	21.99	2.00	I
5480	E & J Superior RSV VSOP	750mL	80.0	13.99	11.99	2.00	I
7878	Allens Coffee Brandy	1.75L	60.0	15.99	13.99	2.00	I
8214	E & J Brandy VS	750mL	80.0	12.99	10.99	2.00	I
8450	E & J Brandy VS	1.75L	80.0	21.99	19.99	2.00	I
4932	Arrow Ginger Brandy	750mL	60.0	7.99	6.49	1.50	I
4945	Jacquie Ginger Brandy	750mL	70.0	10.49	8.99	1.50	I
1769	Mr Boston Coffee Brandy PET	750mL	60.0	7.49	6.49	1.00	I
5133	E&J Apple Brandy	750mL	60.0	12.99	11.99	1.00	I
8819	Leroux Blackberry Brandy	750mL	70.0	7.99	6.99	1.00	I
8823	Leroux Apricot Brandy	750mL	70.0	7.99	6.99	1.00	I
BRANDY IMPORTED							
2362	Gran Duque D'Alba Brandy	750mL	80.0	44.99	39.99	5.00	I
4491	Calvados Marquis De St Loup	750mL	80.0	34.99	29.99	5.00	I
4513	Chauaffe-Coeur Calvados VSOP	750mL	86.0	49.99	44.99	5.00	I
4802	Monteru Sauternes French Bra	750mL	81.6	54.99	49.99	5.00	I
4813	Monteru Sherry French Brandy	750mL	83.4	54.99	49.99	5.00	I
4844	Monteru Triple Toast Brandy	750mL	82.0	54.99	49.99	5.00	I
9131	Caffo Dominique Brandy Rsva	750mL	80.0	24.99	19.99	5.00	I
4498	Calvados Boulard Grnd Brandy	750mL	80.0	42.99	38.99	4.00	I
4762	Hartley Brandy VSOP	750mL	80.0	9.99	6.99	3.00	I
1768	Hartley VSOP Brandy	1.75L	80.0	18.49	16.49	2.00	I
4737	St Remy VSOP Authentic Brndy	750mL	80.0	13.99	11.99	2.00	I
5107	St Remy XO Napoleon Brandy	750mL	80.0	18.99	16.99	2.00	I
5836	Bauers Obstler Echt	Liter	80.0	29.99	27.99	2.00	I
8664	Asbach Uralt German Brandy	750mL	80.0	24.99	23.99	1.00	I
COGNAC							
782	Remy Martin 1738 Accord Ryl	750mL	80.0	57.99	47.99	10.00	I
1240	Remy Martin VSOP Gift Pack	750mL	80.0	42.99	36.99	6.00	I
4320	D'Usse VSOP Cognac	750mL	80.0	52.99	46.99	6.00	I
4722	Remy Martin VSOP Cognac	750mL	80.0	42.99	36.99	6.00	I
1426	Hennessy V.S.O.P Privilege	1.75L	80.0	104.99	99.99	5.00	I
3601	Remy Martin V	750mL	80.0	39.99	34.99	5.00	I
4527	Camus Grand VSOP Elegance	750mL	80.0	39.99	34.99	5.00	I
4628	Martell Cordon Bleu	750mL	80.0	119.99	114.99	5.00	I

NEW HAMPSHIRE STATE LIQUOR COMMISSION  
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JANUARY 29, 2018 THRU FEBRUARY 25, 2018

BRAND	DESCRIPTION	SIZE	PROOF	COMPARE AT	SALES PRICE	AMOUNT SAVED	DATE EXCEPTIONS
COGNAC (CONTINUED)							
4732	Remy Martin VSOP Cognac	1.75L	80.0	94.99	89.99	5.00	I
350	Courvoisier VS VAP	750mL	80.0	26.99	22.99	4.00	I
4624	Meukow 90	750mL	90.0	28.99	24.99	4.00	I
4678	Courvoisier VS Cognac	750mL	80.0	26.99	22.99	4.00	I
4989	Martel VS Single Distillery	750mL	80.0	29.99	26.99	3.00	I
5802	Martell VSOP Cognac	750mL	80.0	36.99	33.99	3.00	I
1777	Remy Martin VSOP	375mL	40.0	22.49	19.95	2.54	M
8808	Salignac VS Cognac	750mL	80.0	19.99	17.99	2.00	I
1778	Remy Martin VSOP	200mL	40.0	11.99	10.45	1.54	M
1802	Courvoisier VS Congac	200mL	80.0	7.79	6.99	0.80	M
ARMAGNAC							
5076	M Duffau Napoleon Armagnac	750mL	80.0	39.99	35.99	4.00	I
CORDIALS LIQUEURS & SPECIALT							
5299	Southern Comfort	1.75L	70.0	26.99	20.49	6.50	I
1533	Boston Harbor Maple Cream	750mL	15.0	29.99	24.99	5.00	I
5431	Pumpkin King Liqueur	375mL	60.0	24.99	19.99	5.00	I
5740	Sweet Revenge	750mL	77.0	19.99	14.99	5.00	I
8965	St George Absinthe Verte	750mL	104.0	59.99	54.99	5.00	I
1671	Woody's Apple Pie Brbn Cream	750mL	27.0	21.99	17.99	4.00	I
1675	Woody's Original Bourbon Crm	750mL	27.0	21.99	17.99	4.00	I
1807	Kinky Green Liqueur	750mL	17.0	20.99	16.99	4.00	I
5218	Chila Orchata Cinnamon Cream	750mL	27.5	17.99	13.99	4.00	I
5921	RumChata Liqueur	750mL	27.5	23.99	19.99	4.00	I
5962	Vermont Ice Maple Creme	750mL	30.0	31.99	27.99	4.00	I
6096	Kinky Blue Liqueur	750mL	34.0	20.99	16.99	4.00	I
6156	Cinnabon Cinnamon Liqueur	750mL	27.0	23.99	19.99	4.00	I
6499	Kinky Liqueur	750mL	34.0	20.99	16.99	4.00	I
8428	Trader Vics Macadamia Nut	750mL	53.0	20.99	16.99	4.00	I
323	Tequila Rose Strawberry Gift	750mL	30.0	17.99	14.99	3.00	I
1660	Bubba's Secret Stills Liquor	750mL	70.0	24.99	21.99	3.00	I
3533	Lidestri Pink Limoncello	750mL	26.0	20.99	17.99	3.00	I
4178	Fabrizia Limoncello	375mL	54.0	12.99	9.99	3.00	I
4701	Fabrizia Limoncello	750mL	54.0	19.99	16.99	3.00	I
5042	Tequila Rose Liqueur	750mL	30.0	17.99	14.99	3.00	I
5195	Jenkins Melon Liqueur	750mL	40.0	9.99	6.99	3.00	I
5296	Southern Comfort 100 Proof	1.75L	100.0	31.99	28.99	3.00	I
5626	Baja Luna Black Raspberry	750mL	30.0	12.99	9.99	3.00	I
5628	Baja Rosa Strawberry Liqueur	750mL	34.0	12.99	9.99	3.00	I
5669	Fabrizia Blood Orange	750mL	54.0	19.99	16.99	3.00	I
6015	Jackson Morgan Salted Carmel	750mL	30.0	27.99	24.99	3.00	I
6049	Fabrizia Crema di Limoncello	750mL	54.0	19.99	16.99	3.00	I
6510	Simply Ginger Liqueur	750mL	40.0	32.99	29.99	3.00	I
8135	Choco Lat Liqueur	750mL	30.0	13.99	10.99	3.00	I
8491	Forbidden Secret Dark Mocha	750mL	30.0	22.99	19.99	3.00	I
809	Southern Comfort	Liter	70.0	19.99	17.99	2.00	I
1157	Bailey's Almande	750mL	13.0	21.99	19.99	2.00	I



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