



**STATE OF NEVADA
DEPARTMENT OF TAXATION
AIR CARRIERS - SMALL CHARTER AND TAXI
PROPERTY TAX REPORT
INDEX OF SCHEDULES**

Company Name:

Use this index as a check list of completed schedules and return with annual report

<u>Page</u>	
I, II, III	Instructions Sheets
IV	Affidavit Cover Sheet
1	<input type="checkbox"/> Index of schedules
2	<input type="checkbox"/> Questionnaire
3	<input type="checkbox"/> Schedule 1, Aircraft and Flight Equipment
4	<input type="checkbox"/> Schedule 2, Nevada Ground Property and Equipment
5	<input type="checkbox"/> Schedule 2A, Nevada Leased and Rented Property Data
6	<input type="checkbox"/> Schedule 2B, Exemption Claim Form
7	<input type="checkbox"/> Schedule 3A, State Allocation Data
8	<input type="checkbox"/> Schedule 3B, State and County Allocation Data

Attachments: Maps

STATE OF NEVADA
DEPARTMENT OF TAXATION
AIR CARRIER PROPERTY TAX REPORT - QUESTIONNAIRE

Company Name: _____

1 Is the company domiciled in Nevada? Yes _____ No _____
 If No, where? _____

2 Is the company being reported as a "pure" air carrier? (Does the company operate solely as an air carrier?)
 Yes _____ No _____
 If No, explain. _____

3 Please give a complete explanation (including dates) of all consolidations, mergers, reorganizations, changes in corporate name, etc., that took place during the previous 12 months.

4a What is (are) the Federal regulation(s) (FAR or SFAR) under which the company is certified?

4b Indicate the nature of your operations by checking one or more of the following boxes.
 Note: If more than one answer is correct for a or b, mark each and indicate which is the primary or major portion of the operation

- | | |
|--|--|
| | Scheduled Passenger Operations |
| | Scheduled Flight Operations |
| | Express Operations |
| | Unscheduled Passenger Operations (i.e.: Taxi, Charter, etc.) |
| | Unscheduled Freight Operations |
| | Other (Explain) _____ |

5 If you were to compare your company to others in the airline industry, which company (or companies) do you believe is (are) most like yours in terms of size, gross sales, aircraft fleet, load factors, and business plan/type of routes? Why?

6 If you choose to report the optimal replacement-cost-new-depreciation cost information, please describe in detail how replacement costs are calculated.

7 If you are reporting the gross book cost recorded for financial reporting purposes or if you are claiming functional or economical obsolescence, please describe in detail how physical depreciation and functional obsolescence were calculated for reporting purposes.

8 If the company is reporting for the first time, include a detailed report of the company's corporate and operating history including details of current operations

NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2023
NEVADA GROUND PROPERTY AND EQUIPMENT
SCHEDULE 2

Company Name:

Note: Nevada property not used in the Air Carrier operation must be reported to the County Assessor in the county where the property is located.

*** IF COST DATA IS NOT AVAILABLE FOR LEASED OR RENTED PROPERTY, YOU MUST REPORT PRESENT VALUE OR LEASE DATA ON SCHEDULE 2A.**

List All Nevada Property (Real Estate and Personal Property) separately. Do not list active aircraft.

	Location of Property	Depreciation	Book Cost	Depreciated Book Cost
Owned				
Leased				
Rented				
	Totals			

NOTE: Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

**NEVADA DEPARTMENT OF TAXATION
 TAX YEAR 2025-2026
 FOR YEAR ENDING DECEMBER 31, 2023
 NEVADA EXEMPTION CLAIM FORM
 SCHEDULE 2B**

Company Name: _____

You may claim an exemption for vehicles registered in Nevada that are reported by completing the following section.

**Nevada License Plate Number	Year and Make of Vehicle	Enter Reported Book Cost \$	Enter Depreciated Costs Reported (1)		Nevada DMV Claimed Use (2)	Enter Allowed Exemption \$ (3)
			Historical Cost Less Depreciation	Replacement Cost New Less Depreciation		

Attach Additional Pages if Necessary

(1) Vehicle Book Cost Less Book Depreciation (From Schedule 2);

(2) Percent of vehicle use reported to DMV for license fees;

(3) The Allowed exemption is the depreciated book Cost (1) times the claimed DVM Use (2)

IF YOU HAVE REPORTED INTANGIBLE PERSONAL PROPERTY, YOU MAY CLAIM AN EXEMPTION FOR IT BY COMPLETING THE SECTION BELOW.

Description of Intangible Personal Property Claimed	Schedule Property is Reported On	*Basis of Value for Exemption				
		Reported Costs		Income of Expense	Other \$	Explain
		Cost	Less Depreciation			

* For other than Reported Costs attach supporting documentation to demonstrate how the intangible value was derived.

YOU MAY CLAIM AN EXEMPTION FOR PROPERTY REPORTED THAT IS LEASED FROM AND LOCATED AT A PUBLIC AIRPORT

Property Type	Description	Book Cost	Book Cost Less Depreciation	List of Schedule Costs are reported on
Real Property				
Peersonal Property				

NOTE: Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

**** A COMPUTER PRINT-OUT IN THIS FORMAT MAY BE SUBSTITUTED FOR THIS FORM ****

NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2023
NEVADA STATE ALLOCATION FACTORS
SCHEDULE 3A

Company Name:

SCHEDULES 3A AND 3B ARE REQUIRED INFORMATION TO APPORTION VALUE TO COUNTIES WITHIN THE STATE
 PER NRS 361.320 AND NAC 361.464

	NUMBER OF PASSENGERS		*CONVERT TO OR ENTER TONS	
	NEVADA	SYSTEM	NEVADA	SYSTEM
Passengers enplaned and deplaned				
Cargo enplaned and deplaned				
Totals				
Nevada Percentage				

NEVADA PERCENT = Nevada figure divided by System figure.

To convert passengers to tons: multiply the number of passengers by an estimated average weight (between 160 to 200 pounds per passenger) and divide result by 2000.

	TYPE AND NUMBER OF AIRCRAFT			TOTAL COSTS (A)			AVERAGE COST PER AIRCRAFT (B)			WEIGHTING FACTOR (C)		
1												
2												
3												
4												
5												
	AIRCRAFT HOURS (D)*						AIRCRAFT HOURS (E) WEIGHTED = C TIMES D					
	NEVADA			SYSTEM			NEVADA			SYSTEM		
	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL
1												
2												
3												
4												
5												
TOTAL												
NV Percentage												

A Total cost: Cost of aircraft, before depreciation, including but not limited to airframes, engines, miscellaneous flight equipment, modifications, conversions and improvements to owned and leased flight equipment. This number can be reported by aircraft group or fleet

B Average cost per aircraft: Divide total original cost by the number of that type of aircraft.

C To calculate weighting factor: Divide the smaller average cost per aircraft by the highest average cost per aircraft. The weighting factor for the highest cost per aircraft will equal 1.00 or 100%.

D Actual aircraft hours: Those hours derived from aircraft and company records such as flight logs (8,760 hours would be the normal annual total hours reported for an aircraft). Hours reported includes time in overhaul, or temporarily out of service due to schedule cancellations. Include the number of hours owned or rented equipment of the company are in the possession of others under exchange agreements. Exclude time for equipment of others in use by the company under exchange agreements and the time that newly acquired aircraft are on hand but not available or time the aircraft are formally withdrawn from air transport service.

E Weighting factor: Derived by dividing the lower average cost per aircraft, of similarly grouped aircraft, by the highest group average cost per aircraft. The highest costing aircraft will have a factor of 1.00 or 100% all others will have a factor lower. (i.e.: if three groups of aircraft had average costs of \$75,000, \$120,000 and \$300,000 the first group's factor would be .25, the second group would have a factor of .40, the third group's factor would be 1.00.)

