



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

Table with 2 columns: Page and Description. Rows include: I, II, III Instructions Sheets; IV Affidavit Cover Sheet; 1 Index of schedules; 2 Questionnaire; 3 Schedule 1, Aircraft and Flight Equipment; 4 Schedule 2, Nevada Ground Property and Equipment; 5 Schedule 2A, Nevada Leased and Rented Property Data; 6 Schedule 2B, Exemption Claim Form; 7 Schedule 3A, State Allocation Data; 8 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 2023-2024**  
**FOR YEAR ENDING DECEMBER 31, 2021**  
**AIRCRAFT AND FLIGHT EQUIPMENT IDENTIFICATION AND APPRAISAL REPORT**  
**SCHEDULE 1**

**Company Name:**

Aircraft make, model, and tail no.	Year Built	Year Purchased	Purchase Price	Cost of engines (if not included) also indicate removal and replacement for new engines	Dates for Engines	List all additional flight equipment/modifications	Date	Cost

**FOR LEASES OR RENTED AIRCRAFT AND FLIGHT EQUIPMENT USED IN OPERATIONS**  
**INCLUDE ONLY IF COST DATA IS UNAVAILABLE**

Type of aircraft or flight equipment (Include tail, serial, or I number)	Indicate		**Indicator Year		**Annual Lease Expense	**Beginning Date of Lease	**Ending Date of Lease	Estimate of residual value at the end of lease	**Company's indicated present value
	Leased L	Rented R	Built (B)	Acquired (A)					
<b>Totals</b>									

\*\* THIS INFORMATION MUST BE INCLUDED ON THIS FORM.  
 \*\*\* IF THE PRESENT VALUE OF THE OPERATING LEASE IS NOT INCLUDED, THE DEPARTMENT WILL ESTIMATE A VALUE TO BE USED IN THE SYSTEM VALUATION PROCESS.

**NEVADA DEPARTMENT OF TAXATION**  
**TAX YEAR 2023-2024**  
**FOR YEAR ENDING DECEMBER 31, 2021**  
**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
<b>Owned</b>				
<b>Leased</b>				
<b>Rented</b>				
	<b>Totals</b>			

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 2023-2024  
 FOR YEAR ENDING DECEMBER 31, 2021  
 NEVADA LEASED AND RENTED PROPERTY DATA  
 SCHEDULE 2A**

Company Name: \_\_\_\_\_

Complete this form only if cost data is not available.

Leased (L) Rented (R)	**Type Property or Equipment	**Location or Address	Year Built	**Annual Lease or Rent Expense	**Beginning Date of Lease	**Ending Date of Lease	*Estimated Residual Value At End of Lease	***Company's Indicated Present Value of the Lease
<b>Totals</b>								

\* Estimate if not known  
 \*\* This information MUST be included  
 \*\*\* If the present value of the operating lease is not included, the department will ESTIMATE a value to be used in the system valuation process

**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 2023-2024  
 FOR YEAR ENDING DECEMBER 31, 2021  
 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 2023-2024  
FOR YEAR ENDING DECEMBER 31, 2021  
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.)

**NEVADA DEPARTMENT OF TAXATION  
 TAX YEAR 2023-2024  
 FOR YEAR ENDING DECEMBER 31, 2021  
 COUNTY AND STATE APPORTIONMENT DATA  
 SCHEDULE 3B**

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**

You must report this data for all counties over which flights flew that originated or terminated in Nevada

One revenue ton mile is equal to one revenue ton transported one mile

If Revenue ton miles can not be reported, indicate what data is being reported, i.e., ton miles, air miles, passenger miles, air time, etc.

If you are unable to report any of the above data, you can estimate air miles by converting air time: multiply the air hours times the average air speed of the aircraft flown.

Check carefully all flight routes against the state/county maps published on the Department of Taxation's website ([https://tax.nv.gov/LocalGovt/CA\\_Prop/Airlines/CA\\_Airlines\\_Documents/](https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/)). You must report data on this page for all counties flown over by flights that originated or terminated in Nevada.

COUNTY	REVENUE TON MILES
Carson City	
Churchill	
Clark	
Douglas	
Elko	
Esmeralda	
Eureka	
Humboldt	
Lander	
Lincoln	
Lyon	
Mineral	
Nye	
Pershing	
Storey	
Washoe	
White Pine	
<b>TOTAL FOR NEVADA</b>	
<b>TOTAL FOR SYSTEM</b>	

You must report the counties in which flights originated or terminated and all counties which those flights flew over in Nevada .

Check carefully all flight routes against the state/county maps published on the Department of Taxation's website ([https://tax.nv.gov/LocalGovt/CA\\_Prop/Airlines/CA\\_Airlines\\_Documents/Map\\_of\\_Nevada\\_for\\_Assistance\\_with\\_Schedule\\_Preparation](https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/Map_of_Nevada_for_Assistance_with_Schedule_Preparation)).

List all Nevada airports from which you had revenue flights during the calendar year being reported.

List name of Airport(s) and County(ies) where located. Nevada only.




