

EXHIBITION FACILITY FEE INSTRUCTIONS QUARTERLY FILING

A person or governmental entity that operates a facility at which one or more exhibitions are held is responsible for the payment of a licensing fee on behalf of the persons who do not have a State Business License, but who take part in the exhibition for a purpose related to the conduct of a business.

“Exhibition” means a trade show or convention, craft show, sporting event or any other similar event involving the exhibition of property, products, goods, services, or athletic or physical skill.

DUE DATE: Per NRS 360.787(3)(a), the operator of the facility shall, **on or before the last day of each calendar quarter** in which an exhibition is held at that facility, remit to the Department the licensing fee in the amount required.

CALCULATION OF FEES DUE:

TOTAL NUMBER OF BUSINESSES: Total number of businesses at the event without a Nevada Business License, multiplied by the number of days the event was held. **EXAMPLE:** Four (4) businesses at a convention for five (5) days would be a total of twenty (20) businesses to report. $4 \times 5 = 20$.

Backup documentation should be included with the return to support the calculation of the number of businesses and the fees owed.

FILLING OUT THE RETURN:

Check box: If this is an amended return for the specified filing period, you must check this box.

Line 1: Enter the total number of businesses at each event, multiplied by the number of days for each event, held during the Quarter. See ‘Calculation of Fees Due’ above.

Line 1a: Enter the number of businesses from Line 1 for all events held within the Sports and Entertainment Improvement District.

Line 2: Multiply Line 1 by \$1.25. **EXAMPLE:** $20 \times \$1.25 = \25.00

Line 3: If this return is not submitted/postmarked and the fees are not paid on or before the due date as shown on the face of this return, a 10% penalty is owed in addition to the quarterly fees. Multiply Line 2 by 10% or .10.

Line 4: If this return is not submitted/postmarked and the fees are not paid on or before the due date as shown on the face of this return, interest is owed in addition to the quarterly fees. To calculate interest, multiply Line 2 $\times 0.75\%$ (or .0075) for each month, or fraction thereof, late.

Line 5: Add Lines 2 through 4 and enter the result.

Line 6: Enter the amount remitted with return.

Mail to: Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

If you have questions concerning this return, please call the Department of Taxation Call Center during normal business hours at (866) 962-3707, Monday through Friday.