

NEVADA DEPARTMENT OF TAXATION

**EXHIBITION FACILITY FEE RETURN - BUSINESS LICENSE
ANNUAL FILING**

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
3850 ARROWHEAD DR., 2nd FLOOR
CARSON CITY NEVADA 89706

TID NO:

FOR DEPARTMENT USE ONLY	
DATE:	
CHECK AMOUNT:	CHECK NO:
POSTMARK:	INITIALS

Return for Year Ending: June 30,

Due on or Before: July 1,

If the name or address shown is incorrect, the ownership or business location has changed, or if you are out of business, notify the Department of Taxation at 775-684-2000.

IF POSTMARKED AFTER DUE DATE PENALTY WILL APPLY

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

1.	ANNUAL FEE	\$5,000.00
2.	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
3.	TOTAL AMOUNT DUE AND PAYABLE	\$
4.	TOTAL AMOUNT REMITTED WITH RETURN	\$

MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

RETURN MUST BE SIGNED

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

DATE

PHONE NUMBER (WITH AREA CODE)

TITLE

FEDERAL TAX ID NUMBER (EIN OR SSN)

To email, save this form to your computer and email the attachment to nevadaolt@tax.state.nv.us with the subject of 'Exhibition Facility Fee Return'. Your email, including attachments, cannot exceed 10 MB.

**EXHIBITION FACILITY FEE INSTRUCTIONS
ANNUAL 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” to mean 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 (2)(a) On an annual basis by remitting to the Department the sum of \$5,000 on or before July 1 for all the exhibitions held at that facility during the fiscal year beginning on that day.

CALCULATION OF AMOUNT DUE:

LINE 1. On an annual basis you must remit to the Department the sum of \$5,000 on or before July 1, for all exhibitions to be held at the facility during that fiscal year beginning on that day.

LINE 2. 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, the amount of penalty due is:

- a) For returns with Period(s) due prior to and including 6/30/07 there is no Penalty.
- b) For returns with Period(s) due 7/1/07 and after; the amount of penalty due is based on the number of days the payment is late per NAC 360.395 (see Table below). The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

Determine the number of days late the payment is, and multiply the total fees owed (Line1) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. Example: the fees due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.

LINE 3. Add lines 1 and 2 and enter the results.

LINE 4. Enter the amount remitted with return.

ADDITIONAL INFORMATION:

If your location wants to file Quarterly, please use the EFF Quarterly Return.

If you have questions concerning this return, please call the Department of Taxation at 775-684-2000.

Website Address is <http://tax.nv.gov>