

NEVADA DEPARTMENT OF TAXATION**LIVE ENTERTAINMENT TAX RETURN - 200 TO 7499 OCCUPANCY
NON-GAMING FACILITIES**MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY SUITE 115
CARSON CITY NV 89706TID or
Account No.

FOR DEPARTMENT USE ONLY

DATE:

CHECK AMOUNT:

CHECK NO:

POSTMARK:

INITIALS:

For month ending

Due on or before

Date paid

IF POSTMARKED AFTER DUE DATE, PENALTY
AND INTEREST WILL APPLY**A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS**

1.	ADMISSION CHARGES	\$
2.	SALES OF CONCESSIONS (NET OF ALL SALES TAX, USE TAX & OTHER TAXES)	\$
3.	TOTAL CALCULATED TAXABLE AMOUNT (LINE 1 + LINE 2)	\$
4.	NET LIVE ENTERTAINMENT TAX (LINE 3 X 10%)	\$
5.	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
6.	INTEREST (LINE 4 X .75% X # MONTHS PAST DUE)	\$
7.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
8.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	\$ ()
9.	TOTAL AMOUNT DUE AND PAYABLE (LINE 4 + LINE 5 + LINE 6 + LINE 7 - LINE 8)	\$
10.	TOTAL AMOUNT REMITTED WITH RETURN	\$

MAKE CHECKS PAYABLE TO
NEVADA DEPARTMENT OF TAXATIONI HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE 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)

PLEASE SUBMIT IN THE ENVELOPE PROVIDEDTo e-mail, save this form to your computer and e-mail the attachment to nevadaolt@tax.state.nv.us
with the subject of 'Live Entertainment Tax Return'. Your email, including attachments, cannot
exceed 10 MB.LET 200-7499
LET-1 RETURN
REVISED 3-9-15

LIVE ENTERTAINMENT TAX INSTRUCTIONS
NON-GAMING FACILITIES WITH OCCUPANCY OF 200 TO 7499

CALCULATION OF ADMISSION CHARGES:

Taxable admission charges include, without limitation, any entertainment fees, cover charges, table reservation fees, or required minimum purchase of food, refreshment or merchandise paid to access a facility where live entertainment is provided.

LINE 1. Enter the total taxable admission charges for the month.

LINE 2. Enter the total sales amount of food, refreshment and merchandise sold during taxable live entertainment status (net of all applicable sales tax, use tax and other taxes).

LINE 3. Enter the total taxable amount (Line 1 + Line 2).

LINE 4. Enter the tax amount due (Line 3 x 10% (.10)).

LINE 5. If this return will not be submitted/postmarked and the taxes 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) Ending prior to and including 3/31/07 the Penalty is 10%:
- b) For returns with Period(s) Ending 4/30/07 and after; the amount of penalty due is based on the number of days late the payment is made per NAC 360.395. 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 net tax owed by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, if the taxes were due January 31, but not paid until February 15, the number of days late is 15 so the penalty is 4%.

LINE 6. If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, interest of .75% (.0075) per month or fraction of a month late is due. Interest is calculated on the tax due (line 4).
Note: 7/1/2011 interest rate change: To calculate interest for each month late after 7/1/2011, multiply Line 21 × 0.75% (or .0075).

LINE 7. Enter only those liabilities that have been established for prior months by the Department. Contact the Department to verify liabilities.

LINE 8. Enter only those credit(s) that have been approved by the Department. Contact the Department to verify before taking credit(s).

LINE 9. Total Lines 4, 5, 6, & 7 then subtract Line 8 and enter result.

LINE 10. Enter the amount remitted with return.

ADDITIONAL INFORMATION:

If the occupancy is more than 7499 please use LET-2 Return for occupancy of 7500 or more. If your location is licensed by the Gaming Control Board, please contact them as the tax is due to Gaming, and not the Department of Taxation .

If you have questions concerning this return, please call the Live Entertainment Tax Examiner at 775-684-2177. The Department of Taxation Carson City Office main number is 775-684-2000 and Fax number is 775-684-2020.