

NEVADA DEPARTMENT OF TAXATION**LIVE ENTERTAINMENT TAX RETURN - 7500 OR MORE OCCUPANCY****NON-GAMING FACILITIES**

TID No.:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY SUITE 115
CARSON CITY NV 89706

For Department Use Only

Return for Month Ending: _____

Due on or Before:

If the name or address shown is incorrect, if the ownership or business location has changed, or if you are out of business, notify the Tax Examiner at 775-684-2130

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.	NET LIVE ENTERTAINMENT TAX (LINE 1 X 5%)	\$
3.	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
4.	INTEREST (LINE 2 X 1% X # MONTHS PAST DUE)	\$
5.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
6.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	\$
7.	TOTAL AMOUNT DUE AND PAYABLE	\$
8.	TOTAL AMOUNT REMITTED WITH RETURN	\$

MAKE CHECKS PAYABLE TO:
NEVADA DEPARTMENT OF TAXATION

I 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) _____

To 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 e-mail, including attachments, cannot exceed 10 MB.

LIVE ENTERTAINMENT TAX INSTRUCTIONS
NON-GAMING FACILITIES WITH OCCUPANCY 7,500 OR MORE

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 tax amount due (Line 1 x 5% (.05)).

LINE 3. 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, 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 4. 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 1% (.01) per month or fraction of a month late is due. The interest is calculated on the tax due (line 2).

LINE 5. Enter only those liabilities that have been established for prior months by the Department. Contact the Department to verify liabilities.

LINE 6. Enter only those credit(s) that have been approved by the Department. Contact the Department to verify before taking credit.

LINE 7. Total Lines 2, 3, 4, 5, and then subtract Line 6 and enter the result.

LINE 8. Enter the amount remitted with return.

ADDITIONAL INFORMATION:

If the occupancy is less than 7500 please use the Live Entertainment Tax return for occupancy of 200 - 7499, LET - 1 return.

If your location is licensed by the Gaming Control Board contact them as the tax is due to Gaming not the Department.

If you have questions concerning this return, please call the Live Entertainment Tax Examiner at 775-684-2130.

The Department of Taxation Carson City Office number is 775-684-2000.