

# NEVADA DEPARTMENT OF TAXATION

## LIVE ENTERTAINMENT TAX RETURN - 7500 OR MORE OCCUPANCY NON-GAMING FACILITIES

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

TID 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

<b>1.</b>	ADMISSION CHARGES	\$
<b>2.</b>	NET LIVE ENTERTAINMENT TAX (LINE 1 X 5%)	\$
<b>3.</b>	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
<b>4.</b>	INTEREST (LINE 2 X .75% X # MONTHS PAST DUE)	\$
<b>5.</b>	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
<b>6.</b>	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	\$ (      )
<b>7.</b>	TOTAL AMOUNT DUE AND PAYABLE (LINE 2 + LINE 3 + LINE 4 + LINE 5 - LINE 6)	\$
<b>8.</b>	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)

**PLEASE SUBMIT IN THE ENVELOPE PROVIDED**

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 to 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 .75% (.0075) 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.

*Note: 7/1/2011 interest rate change: To calculate interest for each month late after 7/1/2011, multiply Line 21 x 0.75% (or .0075).*

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 LET-1 Return for occupancy of 200 – 7499. 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 number is 775-684-2000 and Fax number is 775-684-2020.