STATE OF NEVADA DEPARTMENT OF TAXATION



AIR CARRIERS - SMALL CHARTER AND TAXI PROPERTY TAX REPORT INDEX OF SCHEDULES

~ 3.7		
Company Name:		

Use this index as a check list of completed schedules and return with annual report

Instructions	Sheets
Affidavit Co	ver Sheet
	Index of schedules
	Questionnaire
	Schedule 1, Aircraft and Flight Equipment
	Schedule 2, Nevada Ground Property and Equipment
	Schedule 2A, Nevada Leased and Rented Property Data
	Schedule 2B, Exemption Claim Form
	Schedule 3A, State Allocation Data
	Schedule 3B, State and County Allocation Data
	Instructions Affidavit Co

Attachments: Maps

STATE OF NEVADA DEPARTMENT OF TAXATION

AIR CARRIER PROPERTY TAX REPORT - QUESTIONNAIRE

Compa	ny Name:
1	Is the company domiciled in Nevada? Yes No If No, where?
2	Is the company being reported as a "pure" air carrier? (Does the company operate solely as an air carrier?) Yes No
	If No, explain.
3	Please give a complete explanation (including dates) of all consolidations, mergers, reorganizations, changes in corporate name, etc., that took place during the previous 12 months.
4a	What is (are) the Federal regulation(s) (FAR or SFAR) under which the company is certified?
4b	Indicate the nature of your operations by checking one or more of the fallowing boxes.
	Note: If more than one answer is correct for a or b, mark each and indicate which is the primary or major portion of the operation
	Scheduled Passenger Operations
	Scheduled Flight Operations
	Express Operations
	Unscheduled Passenger Operations (i.e.: Taxi, Charter, etc.)
	Unscheduled Freight Operations
	Other (Explain)
5	If you were to compare your company to others in the airline industry, which company (or companies) do you believe is (are) most like yours in terms of size, gross sales, aircraft fleet, load factors, and business plan/type of routes? Why?
6	If you choose to report the optimal replacement-cost-new-depreciation cost information, please describe in detail how replacement costs are calculated.
7	If you are reporting the gross book cost recorded for financial reporting purposes or if you are claiming functional or economical obsolescence, please describe in detail how physical depreciation and functional obsolescence were calculated for reporting purposes.
8	If the company is reporting for the first time, include a detailed report of the company's corporate and operating history including details of current operations

NEVADA DEPARTMENT OF TAXATION TAX YEAR 2025-2026 FOR YEAR ENDING DECEMBER 31, 2023

AIRCRAFT AND FLIGHT EQUIPMENT INDENTIFICATION AND APPRAISAL REPORT SCHEDULE 1

Aircraft make, model, and tail no. Year Built Year Purchased Purchase Price Cost of engines (if not included) also indicate removal and replacement for new engines Engines List all additional flight equipment/modifications Date Cost Cost Cost Date Cost Date Cost Date Cost Aircraft make, model, and tail no. Date Cost Cost

FOR LEASES OR RENTED AIRCRAFT AND FLIGHT EQUIPTMENT USED IN OPERATIONS INCLUDE ONLY IF COST DATA IS UNAVAILABLE

Indicate **Indicator Year		tor Year						
Type of aircraft or flight equipment (Include tail, serial, or I number		Built (B)	Acquired (A)	**Annual Lease Expense	**Beginning Date of Lease	**Ending Date of Lease	Estimate of residual value at the end of lease	**Company's indicated present value
Totals								

^{**} THIS INFORMATION MUST BE INCLUDED ON THIS FORM.

^{***} IF THE PRESENT VALUE OF THE OPERATING LEASE IS NOT INCLUDED, THE DEPARTMENT WILL ESTIMATE A VALUE TO BE USED IN THE SYSTEM VALUATION PROCESS.

FOR YEAR ENDING DECEMBER 31, 2023

NEVADA GROUND PROPERTY AND EQUIPMENT SCHEDULE 2

Com	panv	Naı	ne:
\sim	pany	1 1 aı	110.

Note: Nevada property not used in the Air Carrier operation must be reported to the County Assessor in the county where the property is located.

* IF COST DATA IS NOT AVAILABLE FOR LEASED OR RENTED PROPERTY, YOU MUST REPORT PRESENT VALUE OR LEASE DATA ON SCHEDULE 2A.

List All Nevada Property (Real Estate and Personal Property) separately. Do not list active aircraft.

	Location of Property	Depreciation	Book Cost	Depreciated Book Cost
Owned				
Leased				
Rented				
	Totals			

NOTE: Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

FOR YEAR ENDING DECEMBER 31, 2023

NEVADA LEASED AND RENTED PROPERTY DATA SCHEDULE 2A

ame:		

Complete this form only if cost data is not available.

Leased (L) Rented (R)	**Type Property or Equipment	**Location or Address	Year Built	**Annual Lease or Rent Expense	**Beginning Date of Lease	**Ending Date of Lease	*Estimated Residual Value At End of Lease	***Company's Indicated Present Value of the Lease
			Totals					

Estimate if not known

NOTE: Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

^{**} This information MUST be included

^{***} If the present value of the operating lease is not included, the department will ESTIMATE a value to be used in the system valuation process

NEVADA DEPARTMENT OF TAXATION TAX YEAR 2025-2026 FOR YEAR ENDING DECEMBER 31, 2023

NEVADA EXEMPTION CLAIM FORM SCHEDULE 2B

You may claim an exemption for vehicles registered in Nevada that are reported by completing the following section.

Company Name:

**Nevada License Plate				Ent	er Depreciated	Costs Reported	l (1)	Nevada DMV Claimed Use		E All 4 E 4	
Number	Year and Make of Vehicle	Enter Reporte	d Book Cost \$			Replacement O	Cost New Less ciation	Nevada DMV		(3)	
				•							
Attach Additional Pages if N	ecessary										
		` '				`	/ ·				
		*	-	•			,	*			
IF YOU HAY	VE REPORTED INTANGIE	LE PERSONA	AL PROPERT	Y, YOU MAY	CLAIM AN				G THE SECTI	ON BELOW.	
		Schedule				*Basis o	of Value for Ex	emption		T	
Description of Intangible	Personal Property Claimed	Property is		Reported Costs					0.1	- ·	
•		Reported On	eported On Cos		Less Depreciation		Income of Expense		Other \$	Explain	
							AND LOCAT	ED AT A DUD	I I C A I D D O D	T.	
<u> </u>	(OU MAY CLAIM AN EXE T	MPTION FOR	RPROPERTY	REPORTED	THAT IS LEA	ASED FROM	AND LOCAT	ED AT A PUB	LIC AIRPOR	T	
Property Type	Descr	iption			Book Cost		Book (Cost Less Depre	eciation	List of Schedule Costs are reported on	
Real Property											
D 1D											
Peersonal Property		sary (1) Vehicle Book Cost Less Book Depreciation (2) Percent of vehicle use reported Book REPORTED INTANGIBLE PERSONAL PROPERTY, YOU MAY CL Schedule Property is Reported On Cost Reported On Cost attach supporting documentation to demonstrate how the intangible value was MAY CLAIM AN EXEMPTION FOR PROPERTY REPORTED THAT									
NOTE: Ontional information	Vou mov in addition to ran	orting book agg	ta rapart sapar	talu raplaaama	ent aast naw ar	d ranlaaamant	aget nouv loce d	annagiation in s	imilar format t	a this form	
NOTE. Optional information		-				-				o uns ioini.	
						50251					

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FOR YEAR ENDING DECEMBER 31, 2023

NEVADA STATE ALLOCATION FACTORS SCHEDULE 3A

	·	
Company Name:		

SCHEDULES 3A AND 3B ARE REQUIRED INFORMATION TO APPORTION VALUE TO COUNTIES WITHIN THE STATE PER NRS 361.320 AND NAC 361.464

	NUMBER OF	PASSENGERS	*CONVERT TO OR ENTER TONS		
	NEVADA	SYSTEM	NEVADA	SYSTEM	
Passengers enplaned and deplaned					
Cargo enplaned and deplaned					
Totals					
Nevada Precentage					

NEVADA PERCENT = Nevada figure divided by System figure.

To convert passengers to tons: mulitply the number of passengers by an estimated average weight (between 160 to 200 pounds per passenger) and divide result by 2000.

	TYPE	AND NUME AIRCRAFT		TOTAL COSTS (A)				RAGE COST IRCRAFT (I		WEIGHTING FACTOR (C)			
1													
3													
4													
5		A	IRCRAFT I	HOURS (D)*		AT	RCRAFT HO	DURS (E.) V	VEIGHTEI	D = C TIMES	S D	
		NEVADA	AIRCRAFT HOURS (D)* EVADA SYSTEM			NEVADA			SYSTEM				
_ [AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	
1 -													
3													
4													
5													
TOTAL Precentage													

A	Total cost: Cost of aircraft, before depreciation, including but not limited to airframes, engines, miscellaneous flight equipment,
	modifications, conversions and improvements to owned and leased flight equipment. This number can be reported by aircraft group or fleet

B Average cost per aircraft: Divide total original cost by the number of that type of aircraft.

NV

D

- C To calculate weighting factor: Divide the smaller average cost per aircraft by the highest average cost per aircraft. The weighting factor for the highest cost per aircraft will equal 1.00 or 100%.
 - Actual aircraft hours: Those hours derived from aircraft and company records such as flight logs (8,760 hours would be the normal annual total hours reported for an aircraft). Hours reported includes time in overhaul, or temporarily out of service due to schedule cancellations. Include the number of hours owned or rented equipment of the company are in the possession of others under exchange agreements. Exclude time for equipment of others in use by the company under exchange agreements and the time that newly acquired aircraft are on hand but not available or time the aircraft are formally withdrawn from air transport service.
 - Weighting factor: Derived by dividing the lower average cost per aircraft, of similarly grouped aircraft, by the highest group average cost per aircraft. The highest costing aircraft will have a factor of 1.00 or 100% all others will have a factor lower. (i.e.: if three groups of aircraft had average costs of \$75,000, \$120,000 and \$300,000 the first group's factor would be .25, the second group would have a factor of .40, the third group's factor would be 1.00.)

FOR YEAR ENDING DECEMBER 31, 2023

COUNTY AND STATE APPORTIONMENT DATA SCHEDULE 3B

Company Name:		

SCHEDULES 3A AND 3B ARE REQUIRED INFORMATION TO APPORTION VALUE TO COUNTIES WITHIN THE STATE PER NRS 361.320 AND NAC 361.464

You must report this data for all counties over which flights flew that originated or terminated in Nevada

One revenue ton mile is equal to one revenue ton transported one mile

If Revenue ton miles can not be reported, indicate what data is being reported, i.e., ton miles, air miles, passenger miles, air time, etc.

If you are unable to report any of the above data, you can estimate air miles by converting air time: multiply the air hours times the average air speed of the aircraft flown.

Check carefully all flight routes against the state/county maps published on the Department of Taxation's website (https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/). You must report data on this page for all counties flown over by flights that originated or terminated in Nevada.

COUNTY	REVENUE TON MILES
Carson City	
Churchill	
Clark	
Douglas	
Elko	
Esmeralda	
Eureka	
Humboldt	
Lander	
Lincoln	
Lyon	
Mineral	
Nye	
Pershing	
Storey	
Washoe	
White Pine	
TOTAL FOR NEVADA	
TOTAL FOR SYSTEM	

You must report the counties in which flights originated or terminated and all counties which those flights flew over in Nevada .

Check carefully all flight routes against the state/county maps published on the Department of Taxation's website (https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/Map_of_Nevada_for_Assistance_with_Schedule_Preparation).

List all Nevada airports from which you had revenue flights during the calendar year being reported.

List name of Airport(s) and County(ies) where located. Nevada only.

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