

LIVE ENTERTAINMENT TAX INSTRUCTIONS

NON-GAMING FACILITIES

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, a membership fee or any other fee or charge that is required to be paid in exchange for admission to a facility where live entertainment is provided.

Line 1: Enter the total taxable admission charges for the month.

Line 2: Enter the total amount expressed in terms of money of consideration paid for the live entertainment provided by an escort.

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

Line 4: Enter the tax amount due (Line 3 x 9% (.09)).

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 based on the number of days late the payment is made per NAC 360.395. The maximum penalty amount is 10%. See table below:

Number of Days Late	Penalty Percentage	Multiple By:
1 – 10	2%	.02
11 – 15	4%	.04
16 – 20	6%	.06
21 – 30	8%	.08
31 +	10%	.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).

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.

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 Department's Call Center at 866-962-3707.