

STATE OF NEVADA DEPARTMENT OF TAXATION LIVE ENTERTAINMENT TAX RETURN

LET: -Return for Period Ending: Due on or Before:

Date Paid:

Business or Individual's Name					
Mailing Address					
City, State, Zip					

This return can be filed on the Department of Taxation's e-services website at <u>https://mynvtax.nv.gov</u> and all calculations will be performed for you.

Check this box if this is an amended return for the specified filing period

Mail Returns to: Nevada Department of Taxation 3850 Arrowhead Drive Carson City, NV 89706

Make checks payable to: Nevada Department of Taxation

1.	Admission Charges	
2.	Escort Service Charges	
3.	Total Calculated Taxable Amount (Line 1 + Line 2)	
4.	Net Live Entertainment Tax (Line 3 x 9% or .09)	
5.	Penalty (see instructions for rate)	
6.	Interest (Line 4 x .75% x # of months late)	
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	

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

TITLE

PHONE NUMBER (WITH AREA CODE)

FEDERAL TAX ID NUMBER (EIN OR SSN)

DATE

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	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).
- **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 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.

Website: https://tax.nv.gov