

**NEVADA DEPARTMENT OF TAXATION**

**EXHIBITION FACILITY FEE RETURN - BUSINESS LICENSE  
QUARTERLY FILING**

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION  
3850 ARROWHEAD DRIVE  
CARSON CITY, NV 89706

<b>TID NO:</b>
FOR DEPARTMENT USE ONLY
DATE: _____
CHECK AMOUNT: _____ CHECK NO: _____
POSTMARK: _____ INITIALS: _____

Return for Quarter Ending:

**Due on or Before:**

If your business name, ownership or business location has changed, or if you are out of business, notify the Tax Examiner at 775-684-2000.

**IF POSTMARKED AFTER DUE DATE PENALTY WILL APPLY**

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

Number of events held: _____
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1.	TOTAL NUMBER OF BUSINESSES (represents the number of businesses at each event, multiplied by the number of days each event was held. See Instructions)	
2.	FEE DUE (NUMBER OF BUSINESSES X \$1.25)	\$
3.	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
4.	TOTAL AMOUNT DUE AND PAYABLE	\$
5.	TOTAL AMOUNT REMITTED WITH RETURN	\$

**MAKE CHECK PAYABLE TO: NEVADA DEPARTMENT OF TAXATION**

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULES 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 email, save this form to your computer and email the attachment to [nevadaolt@tax.state.nv.us](mailto:nevadaolt@tax.state.nv.us) with the subject of 'Exhibition Facility Fee Return'. Your email, including attachments, cannot exceed 10 MB.

## EXHIBITION FACILITY FEE INSTRUCTIONS QUARTERLY FILING

A person or governmental entity that operates a facility at which one or more exhibitions are held is responsible for the payment of a licensing fee on behalf of the persons who do not have a State Business License, but who take part in the exhibition for a purpose related to the conduct of a business.

“Exhibition” to mean a trade show or convention, craft show, sporting event or any other similar event involving the exhibition of property, products, goods, services, or athletic or physical skill.

**DUE DATE:** Per NRS 360.787 (3)(a) the operator of the facility shall, **on or before the last day of each calendar quarter** in which an exhibition is held at that facility, remit to the Department the licensing fee in the amount required.

### **CALCULATION OF FEES DUE:**

**TOTAL NUMBER OF BUSINESSES:** Total number of businesses at the event without a Nevada Business License, multiplied by the number of days the event was held.

**EXAMPLE:** Four (4) businesses at a convention for five (5) days would be a total of twenty (20) businesses to report.  $4 \times 5 = 20$

Backup documentation should be included with the return to support the calculation of the number of businesses and the fees owed.

### **FILLING OUT THE RETURN:**

**LINE 1:** Enter the total number of businesses at each event, multiplied by the number of days for each event, held during the Quarter. See ‘Calculation of Fees Due’ above.

**LINE 2:** Multiply LINE 1 by \$1.25.

**EXAMPLE:**  $20 \times \$1.25 = \$25.00$

**LINE 3:** If this return is not submitted/postmarked and the fees are not 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 the payment is late per NAC 360.395 (see Table below). 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 total fees owed (LINE 2) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered on LINE 3.

**EXAMPLE:** the fees due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.  $\$25.00 \times 4\%$  (or 0.04) = \$1.00

**LINE 4.** Add LINES 2 and 3 and enter the result.

**LINE 5.** Enter the amount remitted with return.

### **ADDITIONAL INFORMATION:**

If you have questions concerning this return, please call the Department of Taxation. Carson City Office Main Number 775-684-2000.

Website Address - <https://tax.nv.gov>