



STATE OF NEVADA
DEPARTMENT OF TAXATION
TRANSPORTATION CONNECTION TAX
(TCT) RETURN - SPORTS AND
ENTERTAINMENT IMPROVEMENT DISTRICT

TID# - LOC: _____
 Return for Period Ending: _____
 Due on or Before: _____
 Date Paid: _____

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

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

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

Make checks payable to: Nevada Department of Taxation

1.	COMMON MOTOR CARRIERS OF PASSENGERS:	
	TOTAL FARES CHARGED THIS MONTH	
1a.	AMOUNT OF TOTAL FARES RELATED TO THE SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT	
2.	TAXICAB:	
	TOTAL FARES CHARGED THIS MONTH	
2a.	AMOUNT OF TOTAL FARES RELATED TO THE SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT	
3.	TRANSPORTATION NETWORK COMPANY:	
	TOTAL FARES CHARGED THIS MONTH	
3a.	AMOUNT OF TOTAL FARES RELATED TO THE SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT	
4.	AUTONOMOUS VEHICLE NETWORK COMPANY:	
	TOTAL FARES CHARGED THIS MONTH	
4a.	AMOUNT OF TOTAL FARES RELATED TO THE SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT	
5.	TOTAL COMBINED FARES CHARGED THIS MONTH (Line 1 + Line 2 + Line 3 + Line 4)	
6.	TOTAL CALCULATED TAX [Line 5x 3% (.03)]	
7.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	
8.	NET TAX DUE (Line 6 - Line 7)	
9.	PENALTY (see instructions for rate)	
10.	INTEREST [Line 8 x .75% (.0075) for every month, or fraction thereof, late]	
11.	PLUS LIABILITIES AS ESTABLISHED BY THE DEPARTMENT	
12.	TOTAL AMOUNT DUE AND PAYABLE (Line 8 + Line 9 + Line 10 + Line 11)	
13.	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

TRANSPORTATION CONNECTION TAX RETURN INSTRUCTIONS

Check Box: If this is an amended return for the specified filing period, you must check this box.

- Line 1: **Common Carriers of Passengers:** Enter the **total** fares charged this month.
Line 1a: Enter the amount of fares entered on Line 1 related to the Sports and Entertainment Improvement District
- Line 2: **Taxicab:** Enter the total fares charged this month.
Line 2a: Enter the amount of fares entered on Line 2 related to the Sports and Entertainment Improvement District
- Line 3: **Transportation Network Company:** Enter the total fares charged this month.
Line 3a: Enter the amount of fares entered on Line 3 related to the Sports and Entertainment Improvement District
- Line 4: **Autonomous Vehicle Network Company:** Enter the total fares charged this month.
Line 4a: Enter the amount of fares entered on Line 4 related to the Sports and Entertainment Improvement District
- Line 5: Enter total amount of fares this month (Line 1 + Line 2 + Line 3 + Line 4).
- Line 6: Calculated Tax - Multiply Line 5 x 3% (0.03).
- Line 7: Credits - Enter the amount of overpayment of Transportation Connection Tax made in prior reporting periods for which you have received a Department of Taxation credit notice.
- Line 8: Enter Net Tax Due. (Line 6 minus Line 7).
- Line 9: Penalty - If this return is not submitted/postmarked and taxes 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	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 (Line 8) 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 10: Interest - To calculate interest for each month, or fraction thereof, late, multiply Line 8 x 0.75% (or .0075).
- Line 11: Outstanding Liabilities - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.
- Line 12: Total Amount Due. (Line 8 + Line 9 + Line 10 + Line 11).
- Line 13: Enter the amount remitted with this return.

NRS 372B.070 “Taxpayer” means:

1. An autonomous vehicle network company;
2. A common motor carrier of passengers;
3. A taxicab; or
4. A transportation network company.

NRS 706B.030 “Autonomous vehicle network company” or “company” defined. “Autonomous vehicle network company” or “company” means an entity that, for compensation, connects a passenger to a fully autonomous vehicle which can provide transportation services to the passenger.

NRS 706.041 “Common motor carrier of passengers” defined. “Common motor carrier of passengers” means any person or operator, including a taxicab motor carrier, who is held out to the public as willing to transport by vehicle from place to place, either upon fixed route or on-call operations, passengers or passengers and light express for all who may choose to employ the person or operator.

NRS 706.8816 “Taxicab” defined.

1. “Taxicab” means a motor vehicle or vehicles which is designed or constructed to accommodate and transport not more than six passengers, not including the driver, and:
 - (a) Uses a taximeter or some other device, method or system to indicate and determine the passenger fare charged;
 - (b) Is used in the transportation of passengers or light express or both for which a charge or fee is received; or
 - (c) Is operated in any service which is held out to the public as being available for the transportation of passengers from place to place in the State of Nevada.
2. “Taxicab” does not include a motor vehicle of:
 - (a) A common motor carrier.
 - (b) A contract motor carrier which operates along fixed routes.
 - (c) An employer who operates the vehicle for the transportation of the employees of that employer, whether or not the employees pay for the transportation.

NRS 706A.050 “Transportation network company” and “company” defined. “Transportation network company” or “company” means an entity that uses a digital network or software application service to connect a passenger to a driver or monitored autonomous vehicle provider who can provide transportation services to the passenger.