



**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**  
**SHORT-TERM LESSOR FEE**  
**RETURN - STATE AND COUNTY (STS)**

STS: - -  
 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

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

**Make checks payable to:** Nevada Department of Taxation

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

|     |   |                    |
|-----|---|--------------------|
| 1.  | Total Dollar Amount of Leases During the Calendar Quarter (from passenger short-term leases)  |                    |
| 2.  | Fee Due [multiply total fees (Line 1) by 10% or .10]  |                    |
| 3.  | Total Vehicle Licensing Fees Paid to DMV During Calendar Quarter<br>Separate form for full calendar year will also be submitted by Lessor | Informational Only |
| 4.  | Amount Collected for the Recovery of Vehicle Licensing Cost<br>Separate form for full calendar year will also be submitted by Lessor      | Informational Only |
| 5.  | Total Dollar Amount of Leases During the Calendar Quarter Commencing in Clark County<br>(from passenger short-term leases)                |                    |
| 6.  | Total Dollar Amount of Passenger Cars Leased as Replacement Vehicles (Clark Only)   |                    |
| 7.  | Net Leases (Clark Only, Line 5 - Line 6)  |                    |
| 8.  | Fee Due (Clark Only, Line 6 x 2% or .02)  |                    |
| 9.  | Total Dollar Amount of Leases During the Calendar Quarter Commencing in Washoe County<br>(from passenger short-term leases)               |                    |
| 10. | Total Dollar Amount of Passenger Cars Leased as Replacement Vehicles (Washoe Only)  |                    |
| 11. | Net Leases (Washoe Only, Line 9 - Line 10)  |                    |
| 12. | Fee Due (Washoe Only, Line 11 x 2% or .02)  |                    |
| 13. | Total Fees Due (Line 2 + Line 8 + Line 12)  |                    |
| 14. | Less Credit(s) Approved by the Department   |                    |
| 15. | Penalty (see instructions for rate)   |                    |
| 16. | Interest (see instructions on how to calculate interest)  |                    |
| 17. | Plus Liabilities Established by the Department  |                    |
| 18. | Total Amount Due and Payable (Line 13 - Line 14 + Line 15 + Line 16 + Line 17)  |                    |
| 19. | 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

\_\_\_\_\_  
 FEDERAL TAX ID NUMBER (EIN OR SSN) DATE PHONE NUMBER (WITH AREA CODE)

# INSTRUCTIONS FOR PASSENGER CAR FEES COMBINED RETURN - STATE AND COUNTIES

Short-term lessors are required to retain their records and books electronically and upon request submit them to the Department of Taxation, Department of Motor Vehicles, or certain local government employees within 3 business days.

**NOTE:** If Line 1 is zero, you may stop there and go to the signature portion of the return. **Return must be filed even if no leases occurred or fees collected.**

- Line 1: Enter the total dollar amount of short-term leases of passenger cars during the calendar quarter. Per NRS 482.313, the lessor shall charge and collect from the short-term lessee, a fee of 10% (.10) of the total amount for which the passenger car was leased. This amount **must include** the amount charged for the collision damage waiver. The following items **must not be included** in the total amount: 1) the amount of any charge for fuel used to operate the passenger car; 2) the amount of any fee or charge for the delivery, transportation or other handling of the passenger car; 3) the amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property; and 4) the amount of any charges assessed against a short-term lessee for damages for which the short-term lessee is held responsible.
- Line 2: Multiply total leases (Line 1) by 10% or .10 and enter the amount.
- Line 3: **FOR INFORMATIONAL PURPOSES ONLY** – Enter the total dollar amount of vehicle licensing fees paid to the Department of Motor Vehicles during the calendar quarter. Vehicle licensing fees and taxes include registration fees, title fees, transfer fees, basic privilege taxes, duplicate and replacement fees, plate fees, or Short-Term Lessor 30-Day Permits.
- Line 4: **FOR INFORMATIONAL PURPOSES ONLY** – Report the amount collected during the quarter to recover the costs shown on Line 3. At the end of each calendar year, the Lessor will submit a separate form to report the vehicle licensing costs for that year and the amount of money collected for the recovery of its vehicle licensing costs (EXC-F064 Short-Term Lessor Annual Report of Vehicle Leasing Cost).
- Line 5: Enter the total dollar amount of short-term leases of passenger cars commencing in **Clark County** during the calendar quarter. The lessor shall charge and collect from the short-term lessee a fee of 2% (.02) of the total amount for which the passenger car was leased. This amount is to exclude any taxes or other fees imposed by a governmental entity.
- Line 6: Enter the total dollar amount of passenger cars leased as replacement vehicles in **Clark County**.
- Line 7: Enter the net dollar amount of passenger cars leased in **Clark County** (Line 5 minus Line 6).
- Line 8: Multiply net dollar amount of short-term leases of passenger cars in **Clark County** (Line 7) by 2% (.02) and enter the amount.
- Line 9: Enter the total dollar amount of short-term leases of passenger cars commencing in **Washoe County** during the calendar quarter. The lessor shall charge and collect from the short-term lessee a fee of 2% (.02) of the total amount for which the passenger car was leased. This amount is to exclude any taxes or other fees imposed by a governmental entity.
- Line 10: Enter the total dollar amount of passenger cars leased as replacement vehicles in **Washoe County**.
- Line 11: Enter the net dollar amount of passenger cars leased in **Washoe County** (Line 9 minus Line 10).
- Line 12: Multiply net dollar amount of short-term leases of passenger cars in **Washoe County** (Line 11) by 2% (.02) and enter amount.
- Line 13: Enter the **total** short-term lessor fees due for the calendar quarter, including State and both counties (Line 2 plus Line 8 plus Line 12).
- Line 14: Enter the amount of any overpayments made in prior periods or credits for which you have received a credit notice from the Department. Do not take a credit if you have previously asked for a refund. **NOTE:** Only credits established by the Department can be used.
- Line 15: If this return is not submitted/postmarked and the fees 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%.

| 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 the payment is late and multiply the net fee owed (Line 13) by the appropriate rate shown in the table above and enter the amount. For example: the fees were due January 31 but not paid until February 15. The number of days late is 15 so the penalty is 4%.

- Line 16: If this return is not submitted/ postmarked and the fees paid on or before the due date as shown on the face of this return, enter the amount of interest owed. To calculate interest, multiply Line 13  $\times$  0.75% (or .0075) for every month, or fraction thereof, late.
- Line 17: Enter any amount due for prior periods for which you have received a billing notice from the Department.
- Line 18: Total Amount Due: Line 13 minus Line 14, plus Line 15 through Line 17.
- Line 19: Enter the amount remitted with this return.

## DEFINITIONS & INFORMATION

**NRS 482.053(5) "Short-Term Lessor"** means a person who has leased a vehicle to another person for a period of 31 days or less, or by the day, or by the trip.

**NRS 482.087 "Passenger Car"** means a motor vehicle designed for carrying 10 persons or less, except a motorcycle, power cycle or motor-driven cycle.

**NRS 244A.810** – Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 100,000 or more but less than 700,000 may by ordinance impose a fee upon the lease of a passenger car by a short-term lessor in the county in the amount of not more than 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity.

**NRS 244A.860** – Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 700,000 or more may by ordinance impose a fee upon the lease of a passenger car by a short-term lessor in the county in the amount of not more than 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity.