

NEVADA DEPARTMENT OF TAXATION
PEER-TO-PEER CAR SHARING
GOVERNMENTAL SERVICES FEE
RETURN

TID No.

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

FOR DEPARTMENT USE ONLY

Postmark Date: _____

Amount: _____ Check # _____

For quarter ending	
Due on or before	
Date paid	

If postmarked after the due date penalty and interest will apply.

***NOTE: PLEASE READ INSTRUCTIONS BELOW BEFORE COMPLETING THIS RETURN. A RETURN MUST BE FILED EVEN IF NO PASSENGER CARS WERE SHARED DURING THE REPORTING PERIOD**

1	TOTAL DOLLAR AMOUNT FOR WHICH PASSENGER CARS WERE SHARED (EX: 3 cars shared for \$100 each = \$300)	1. \$ _____
2	FEE DUE (Multiply Total amount shared (Line1) by 10% or .10)	2. \$ _____
3	LESS CREDITS APPROVED BY THE DEPARTMENT	3. \$ _____
4	PENALTY (SEE INSTRUCTIONS FOR RATE).	4. \$ _____
5	INTEREST (SEE INSTRUCTIONS ON HOW TO CALCULATE INTEREST)	5. \$ _____
6	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	6. \$ _____
7	TOTAL AMOUNT DUE AND PAYABLE (Line 2 - Line 3 + Line 4 + Line 5 + Line 6 = Line 7)	7. \$ _____
8	TOTAL AMOUNT REMITTED WITH RETURN	8. \$ _____

DO NOT COMBINE THIS TAX WITH ANY OTHER TAXES
MAKE CHECKS 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.

SIGNATURE	PHONE NUMBER
PRINT NAME	FEDERAL IDENTIFICATION NUMBER
TITLE	DATE

PEER-TO-PEER CAR SHARING GOVERNMENTAL SERVICES FEE RETURN INFORMATION

"Peer-to-Peer car sharing" means the authorized use of a vehicle by an individual other than the owner of the vehicle through a Peer-to-Peer car sharing program.

"Peer-to-Peer car sharing program" means a platform operated by a business that connects shared vehicle owners with shared vehicle drivers to enable the sharing of vehicles in exchange for money.

"Passenger car" has the meaning ascribed to it in NRS 482.087.

FEE RETURN INSTRUCTIONS

PEER-TO-PEER CAR SHARING PROGRAMS LOCATED IN CLARK COUNTY MUST FILE THE CLARK COUNTY PEER-TO-PEER RETURN IN ADDITION TO THIS RETURN.

Complete all line items on the return. NOTE: If line 1 on the return is zero you may stop there and go to the signature portion of the return.

****A RETURN MUST BE FILED EVEN IF NO PASSENGER CARS WERE SHARED DURING THE REPORTING PERIOD**

1. Enter the total dollar amount for which Peer-to-Peer passenger cars were shared during the calendar quarter on Line 1. (EX 3 cars were shared for \$100 each, the total for line one is \$300.00)
2. Multiply total of line 1 by 10% or .10 and enter the amount on Line 2. The Peer-to-Peer car sharing program shall charge and collect from the shared vehicle driver 10% of the total amount for which the shared vehicle was shared. The following items **must not be included** in the total amount: The amount of any fee charged and collected pursuant NRS 244A.810 or NRS 244A.860, the charge for fuel used to operate the shared vehicle; the amount of any fee or charge for the delivery, transportation or other handling of the shared vehicle; the amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property; and the amount of any charges assessed against a shared vehicle driver for damages for which the shared vehicle driver is held responsible.
3. Enter amount of any overpayments made in prior periods for which you have received a credit notice. Do not take the credit if you have asked for a refund. NOTE: Only credits established by the Department may be used.
4. If this return will not be 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 will be based on the number of days the late payment is made per NAC 360.395. The maximum penalty amount is 10%. Determine the number of days the payment is late and multiply the net fee owed by the appropriate rate based on the table below. 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%. If you complete this form on-line, these calculations are automatically computed for you.

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

5. If this return will not be postmarked and the fee paid on or before the due date as shown on the return, enter interest on line 7. To calculate interest, multiply line 2 \times 0.75% (or .0075). Interest is calculated per month that the return is late.
6. Enter any amount due for prior periods for which you have received a billing notice.
7. To determine the amount owed begin with line 2 - line 3 + line 4 + line 5 + line 6 = line 7
8. Enter the total amount remitted with this return on line 8.

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If you have any questions concerning this return, please contact the Carson City District Office at 775-684-2000.