

**CLARK COUNTY PEER-TO-PEER  
CAR SHARING FEE RETURN**

Mail to: Nevada Department of Taxation  
3850 Arrowhead Dr., 2nd Floor  
Carson City NV 89706

FOR DEPARTMENT USE ONLY	
Postmark Date: _____	_____
Amount: _____	Check #: _____

For quarter ending  
Due on or before  
Date paid  
If postmarked after 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**

<b>1.</b>	TOTAL DOLLAR AMOUNT FOR WHICH PASSENGER CARS WERE SHARED (EX: 3 cars shared for \$100 each = \$300)	\$
<b>2.</b>	FEE DUE (Multiply Total Fees (Line 1 by 2% or .02)	\$
<b>3.</b>	LESS CREDITS APPROVED BY THE DEPARTMENT	\$
<b>4.</b>	TOTAL CLARK COUNTY PEER-TO-PEER FEES DUE (LINE 2 MINUS LINE 3)	\$
<b>5.</b>	PENALTY (SEE INSTRUCTIONS FOR RATE)	\$
<b>6.</b>	INTEREST (SEE INSTRUCTIONS ON HOW TO CALCULATE INTEREST)	\$
<b>7.</b>	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$
<b>8.</b>	TOTAL AMOUNT DUE AND PAYABLE (Add Lines 4 through 7)	\$
<b>9.</b>	TOTAL AMOUNT REMITTED WITH RETURN	\$

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		Name of Preparer	
Title	Federal Identification No.	Phone Number	Date

## CLARK COUNTY PEER-TO-PEER CAR SHARING 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.

NRS 244A.860 – Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 400,000 may by ordinance impose a fee upon the sharing of a passenger vehicle by a Peer-to-Peer car sharing program in the county in the amount of not more than 2 percent of the total amount for which the passenger car was shared, excluding any taxes or other fees imposed by a governmental entity.

### FEE RETURN INSTRUCTIONS

THIS RETURN MUST BE FILED ALONG WITH THE PASSENGER CAR, GOVERNMENTAL SERVICE FEE 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 in Clark County during the calendar quarter on Line 1. (Ex 3 cars were shared for \$100 each, the total for Line 1 is \$300.00)
2. Multiply net dollar amount of Peer-to-Peer fees in Clark County (Line 1), by 2% or .02 and enter the amount on Line 2.
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. Subtract Line 2 from Line 3. This is your Clark County Peer-to-Peer fees due. Enter this total on Line 4.
5. 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

6. If this return will not be postmarked and the fees paid on or before the due date as shown on the return, enter interest on Line 6. To calculate the interest, multiply Line 4 by .75% or .0075. Interest is calculated per month that the return is late.
7. Enter any amount due for prior periods for which you have received a billing notice.
8. Add Lines 4 through 7, this is the amount due and payable.
9. Enter the total amount remitted with this return on Line 9.

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Carson City, NV 89706

If you have any questions concerning this return, please contact the Carson City District Office at 775-684-2000, or fax questions/information to 775-684-2020 attention: Peer-to-Peer car sharing fee.