



STATE OF NEVADA
DEPARTMENT OF TAXATION
AIR CARRIERS - SMALL CHARTER AND TAXI
PROPERTY TAX REPORT
INDEX OF SCHEDULES

Company Name:	
----------------------	--

Use this index as a check list of completed schedules and return with annual report

Page		
I, II, III	<input type="checkbox"/>	Instructions Sheets
IV	<input type="checkbox"/>	Affidavit Cover Sheet
1	<input type="checkbox"/>	Index of schedules
2	<input type="checkbox"/>	Questionnaire
3	<input type="checkbox"/>	Schedule 1, Aircraft and Flight Equipment
4	<input type="checkbox"/>	Schedule 2, Nevada Ground Property and Equipment
5	<input type="checkbox"/>	Schedule 2A, Nevada Leased and Rented Property Data
6	<input type="checkbox"/>	Schedule 2B, Exemption Claim Form
7	<input type="checkbox"/>	Schedule 3A, State Allocation Data
8	<input type="checkbox"/>	Schedule 3B, State and County Allocation Data

Attachment: Maps available on Department's website

STATE OF NEVADA
DEPARTMENT OF TAXATION
AIR CARRIER PROPERTY TAX REPORT - QUESTIONNAIRE

Company Name:		
1	Is the company domiciled in Nevada? If No, where?	
2	Is the company being reported as a "pure" air carrier (does the company operate solely as an air carrier)? If No, explain.	
3	Please give a complete explanation (including dates) of all consolidations, mergers, reorganizations, changes in corporate name, etc., that took place during the previous 12 months.	
4a	What is/are the Federal regulation(s) (FAR or SFAR) under which the company is certified?	
4b	Indicate the nature of your operations by checking one or more of the following boxes (NOTE: If more than one answer is correct for a or b, mark each and indicate which is the primary or major portion of the operations).	
	<input type="checkbox"/>	Scheduled Passenger Operations
	<input type="checkbox"/>	Scheduled Flight Operations
	<input type="checkbox"/>	Express Operations
	<input type="checkbox"/>	Unscheduled Passenger Operations (i.e., Taxi, Charter, etc.)
	<input type="checkbox"/>	Unscheduled Freight Operations
	<input type="checkbox"/>	Other (Explain Below)
5	If you were to compare your company to others in the airline industry, which company(is) do you believe is/are most like yours in terms of size, gross sales, aircraft fleet, load factors and business plan/type of routes? Why?	
6	If you choose to report the optimal replacement-cost-new-less-depreciation cost information, please describe in detail how replacement costs are calculated.	
7	If you are reporting the gross book cost recorded for financial reporting purposes or if you are claiming functional or economic obsolescence, please describe in detail how physical depreciation and function obsolescence were calculated for reporting purposes.	
8	If the company is reporting for the first time, include a detailed report of the company's corporate and operating history including details of current operations.	

**NEVADA DEPARTMENT OF TAXATION
 TAX YEAR 2025-2026
 FOR YEAR ENDING DECEMBER 31, 2024
 AIRCRAFT AND FLIGHT EQUIPMENT IDENTIFICATION AND APPRAISAL REPORT
 SCHEDULE 1**

Company Name								
Aircraft make, model, and tail number	Year Built	Year Purchased	Purchase Price	Cost of engines (if not included) also indicate removal and replacement for new engines	Dates for Engines	List all additional flight equipment/ modifications	Date	Cost
TOTALS								

For leases or rented aircraft and flight equipment used in operations.
 Include only if cost data is unavailable.

Type of aircraft or flight equipment (Include tail, serial, or I number)	Indicate Leased (L) or Rented (R)	**Indicator Year		**Annual Lease Expense	**Beginning Date of Lease	**Ending Date of Lease	Estimate of residual value at the end of lease	**Company's indicated present value
		Built (B)	Acquired (A)					
TOTALS								

** This information MUST be included on this form.
 *** If the present value of the operating lease is not included, the Department will estimate a value to be used in the system valuation process.

**NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2024
NEVADA GROUND PROPERTY AND EQUIPMENT
SCHEDULE 2**

Note: Nevada property not used in the Air Carrier operation must be reported to the County Assessor in the county where the property is located.

*** IF COST DATA IS NOT AVAILABLE FOR LEASED OR RENTED PROPERTY, YOU MUST REPORT PRESENT VALUE OR LEASE DATA ON SCHEDULE 2A.**

List All Nevada Property (Real Estate and Personal Property) separately. Do not list active aircraft.

Company Name:					
List Separately All Real Estate	Description	Location of Property	Book Cost	Depreciation	Depreciated Book Cost
Owned					
	TOTAL OWNED				
Under Capital Lease					
	TOTAL UNDER CAPITAL LEASE				
*Under Operating Lease					
	TOTAL UNDER OPERATING LEASE				
*Rented					
	TOTAL RENTED				
TOTALS SCHEDULE 2					

NOTE: Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2024
NEVADA LEASED AND RENTED PROPERTY DATA
SCHEDULE 2A

Complete this form only if cost data is not available.

Company Name: _____

Leased (L) Rented (R)	**Type of Property or Equipment	**Location or Address	Year Built	**Annual Lease or Rent Expense	**Beginning Date of Lease	**Ending Date of Lease	*Estimated Residual Value At End of Lease	***Company's Indicated Present Value of the Lease
Totals								

* Estimate if not known
 ** This information MUST be included
 *** If the present value of the operating lease is not included, the department will ESTIMATE a value to be used in the system valuation process
Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

**NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2024
NEVADA EXEMPTION CLAIM FORM
SCHEDULE 2B**

Company Name							
You may claim an Exemption for Vehicles Registered in Nevada that are reported by completing the following section.							
**Nevada License Plate Number	Year and Make of Vehicle	Enter Reported Book Cost \$	Enter Depreciated Costs Reported (1)		Nevada DMV Claimed Use (2)	Enter Allowed Exemption HCLD (3)	Enter Allowed Exemption RCLD (3)
			Historical Cost Less Depreciation	Replacement Cost New Less Depreciation			
TOTALS							

Attach Additional Pages if Necessary

(1) Vehicle Book Cost Less Book Depreciation (From Schedule 2);

You may claim an Exemption for Reported Intangible Personal Property by completing the following section.							
Description of Intangible Personal Property Claimed	Personal Property Claimed	Schedule Property is Reported On	*Basis of Value for Exemption				
			Reported Costs		Income of Expense	Other \$	Explain
			Cost	Less Depreciation			
TOTALS							

* For other than Reported Costs attach supporting documentation to demonstrate how the intangible value was derived.

You may claim an Exemption for Reported Property That Is LEASED FROM AND LOCATED AT A PUBLIC AIRPORT by completing the following section.					
Property Type	Description	Location	Book Cost	Book Cost Less Depreciation	Schedule Cost is Reported On
Real Property					
Total Real Property					
Personal Property					
Total Personal Property					
Total Property Leased From and Located At A Public Airport					

Optional information - You may, in addition to reporting book costs, report separately replacement cost new and replacement cost new less depreciation in similar format to this form.

**** A COMPUTER PRINT-OUT IN THIS FORMAT MAY BE SUBSTITUTED FOR THIS FORM ****

NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2024
NEVADA STATE ALLOCATION FACTORS
SCHEDULE 3A

Company Name: _____

Schedules 3A and 3B are **REQUIRED INFORMATION** to apportion value to counties within the State,
per NRS 361.320 AND NAC 361.464

	NUMBER OF PASSENGERS		*CONVERT TO OR ENTER TONS	
	NEVADA	SYSTEM	NEVADA	SYSTEM
Passengers enplaned and deplaned				
Cargo enplaned and deplaned				
Totals				
NEVADA PERCENT				

NEVADA PERCENT = Nevada figure divided by System figure.

* To convert passengers to tons: (Number of passengers * Estimated average weight (between 160 to 200 pounds per passenger) / 2000)

Line #	TYPE OF AIRCRAFT	# OF AIRCRAFT	TOTAL COSTS (A)			AVERAGE COST PER AIRCRAFT (B)			WEIGHTING FACTOR (C)			
1												
2												
3												
4												
AIRCRAFT HOURS (D)*						AIRCRAFT HOURS (E) WEIGHTED = C TIMES D						
	NEVADA			SYSTEM			NEVADA			SYSTEM		
	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL	AIR	GROUND	TOTAL
1												
2												
3												
4												
TOTAL												
NV Percentage												
(A)	Total cost: Cost of aircraft, before depreciation, including but not limited to airframes, engines, miscellaneous flight equipment, modifications, conversions and improvements to owned and leased flight equipment. This number can be reported by aircraft group or fleet (i.e.: group those with same configuration or same type of aircraft together)											
(B)	Average cost per aircraft: Divide total original cost by the number of that type of aircraft.											
(C)	To calculate weighting factor: Divide the smaller average cost per aircraft by the highest average cost per aircraft. The weighting factor for the highest cost per aircraft will equal 1.00 or 100%.											
(D)	Actual aircraft hours: Those hours derived from aircraft and company records such as flight logs (8,760 hours would be the normal annual total hours reported for an aircraft). Hours reported includes time in overhaul, or temporarily out of service due to schedule cancellations. Include the number of hours owned or rented equipment of the company are in the possession of others under exchange agreements. Exclude time for equipment of others in use by the company under exchange agreements and the time that newly acquired aircraft are on hand but not available or time the aircraft are formally withdrawn from air transport service.											
(E)	Weighting factor: Derived by dividing the lower average cost per aircraft, of similarly grouped aircraft, by the highest group average cost per aircraft. The highest costing aircraft will have a factor of 1.00 or 100% all others will have a factor lower. (i.e., if three groups of aircraft had average costs of \$75,000, \$120,000 and \$300,000 the first group's factor would be .25, the second group would have a factor of .40, the third group's factor would be 1.00.)											

**NEVADA DEPARTMENT OF TAXATION
TAX YEAR 2025-2026
FOR YEAR ENDING DECEMBER 31, 2024
COUNTY AND STATE APPORTIONMENT DATA
SCHEDULE 3B**

Company Name:

Schedules 3A and 3B are **REQUIRED INFORMATION** to apportion value to counties within the State,
per NRS 361.320 AND NAC 361.464

You must report this data for ALL COUNTIES over which flights flew that originated or terminated in Nevada.

One revenue ton mile is equal to one revenue ton transported one mile.

*If revenue ton miles cannot be reported, indicate what data is being reported, i.e.: ton miles, air miles, passenger miles, air time, etc.

If you are unable to report any of the above data, you can estimate air miles by converting air time:

(Air Hours * Average Air Speed of Aircraft Flown)

**Check carefully all flight routes against the state/county maps published on the Department of Taxation's website
(https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/).**

COUNTY	REVENUE TON MILES
Carson City	
Churchill	
Clark	
Douglas	
Elko	
Esmeralda	
Eureka	
Humboldt	
Lander	
Lincoln	
Lyon	
Mineral	
Nye	
Pershing	
Storey	
Washoe	
White Pine	
TOTAL FOR NEVADA	
TOTAL FOR SYSTEM	
PERCENT FOR NEVADA	

You must report the counties in which flights originated or terminated and all counties which those flights flew over in Nevada .

Check carefully all flight routes against the state/county maps published on the Department of Taxation's website
(https://tax.nv.gov/LocalGovt/CA_Prop/Airlines/CA_Airlines_Documents/).

<p>List all Nevada airports from which you had revenue flights during the calendar year being reported. List name(s) of Airport(s) and County(ies) where located (Nevada Only).</p>