



**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**  
**CONSUMER USE TAX RETURN**

**REV-F009**

USE: - -  
 Return for Period Ending:  
 Due on or Before:  
 Date Paid:

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

**Mail Returns to:** State of Nevada - Use Tax  
 P.O. Box 846715  
 Los Angeles, CA 90084-6715

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.

ENTER AMOUNTS IN COUNTY OF USE	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	x COLUMN B	= COLUMN C
01 CHURCHILL		7.600%	
02 CLARK		8.375%	
03 DOUGLAS		7.100%	
04 ELKO		7.100%	
05 ESERALDA		6.850%	
06 EUREKA		6.850%	
07 HUMBOLDT		6.850%	
08 LANDER		7.100%	
09 LINCOLN		7.100%	
10 LYON		7.100%	
11 MINERAL		6.850%	
12 NYE		7.600%	
13 CARSON CITY		7.600%	
14 PERSHING		7.100%	
15 STOREY		7.600%	
16 WASHOE		8.265%	
17 WHITE PINE		7.725%	
TOTAL			

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

18. NET USE TAX (SUM OF COLUMN C)	18. <input style="width: 100%;" type="text"/>
19. PENALTY (See Instructions for current rate & calculation)	19. <input style="width: 100%;" type="text"/>
20. INTEREST (See Instructions for current rate & calculation)	20. <input style="width: 100%;" type="text"/>
21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	21. <input style="width: 100%;" type="text"/>
22. LESS CREDITS APPROVED BY THE DEPARTMENT	22. <input style="width: 100%;" type="text"/>
23. TOTAL AMOUNT DUE AND PAYABLE	23. <input style="width: 100%;" type="text"/>
24. TOTAL AMOUNT REMITTED WITH RETURN	24. <input style="width: 100%;" type="text"/>

## CONSUMER USE TAX RETURN INSTRUCTIONS

(This return is for consumers of tangible personal property- not sellers.)

**A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS. IF YOU FILE THIS RETURN ON THE DEPARTMENT OF TAXATION E-SERVICES WEBSITE, MY NEVADA TAX, THE CALCULATIONS WILL BE DONE FOR YOU.**

**Please note:** If this is an amended return for the specified filing period, please ensure the box is checked. Or you can file an amended return on **My Nevada Tax**.

### LINES 1 THROUGH 17:

**COLUMN A: AMOUNT SUBJECT TO USE TAX** - On the appropriate county line, enter the purchase price of merchandise, equipment or other tangible personal property purchased without payment of Nevada sales tax and that was stored, used or consumed by you. *NOTE: If you have a contract exemption, give contract exemption number.*

**COLUMN C: CALCULATED TAX** - Amount Subject to Use Tax (Column A) × Tax Rate (Column B) = Calculated Tax (Column C).

**LINE 18:** Enter the sum of Column C.

**LINE 19:** 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	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 late the payment is, and multiply the net tax owed (Line 18) 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 20, but not paid until February 4th. The number of days late is 15 so the penalty is 4%. The penalty amounts are automatically calculated if you complete this form on-line.

**LINE 20:** To calculate interest for each month, or fraction thereof, late, multiply Line 18 x 0.75% (or .0075).

**LINE 21:** Enter any amount due for prior reporting periods for which you have received a Department of Taxation billing notice.

**LINE 22:** Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Do not take the credit if you have applied for a refund. **NOTE:** Only credits established by the Department may be used.

**LINE 23:** Add Lines 18, 19, 20, 21 and then subtract Line 22 and enter the result.

**LINE 24:** Enter the total amount paid with this return. Complete and detailed records of all purchases as well as income from all sources and expenditures for all purposes, must be kept so your return can be verified by a Department auditor.

**Complete and detailed records of all sales, as well as income from all sources and expenditures for all purposes, must be kept so your return can be verified by a Department auditor.**

**This return must be signed prior to submission. You can drop off your return with payment to your local office or mailed to:** Nevada Department of Taxation, P.O. Box 846715 Los Angeles, CA 90084-6715

**If you have questions concerning this return, please call our Call Center at (866) 962-3707, Monday through Friday.**