



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 - Sales/Use Tax  
P.O. Box 846715  
Los Angeles, CA 90084-6715

This return can be filed on the Department of Taxation's e-services website 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)  
19. PENALTY (See Instructions for current rate & calculation)  
20. INTEREST (See Instructions for current rate & calculation)  
21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT  
22. LESS CREDITS APPROVED BY THE DEPARTMENT  
23. TOTAL AMOUNT DUE AND PAYABLE  
24. TOTAL AMOUNT REMITTED WITH RETURN

18.	
19.	
20.	
21.	
22.	
23.	
24.	

## 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**

### 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)  $\times$  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: a) For returns with Period(s) Ending prior to and including 3/31/07 the Penalty is 10%; b) For returns with Period(s) Ending 4/30/07 and after; 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 31, but not paid until February 15. 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 late, multiply Line 18  $\times$  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.

**YOU MUST COMPLETE THE SIGNATURE PORTION BY SIGNING THE RETURN AND MAIL TO:** Nevada Department of Taxation, P.O. Box 846715, Los Angeles CA 90084-6715 or drop off at your local office.

**DO NOT SUBMIT A PHOTOCOPY OF A PRIOR PERIOD FORM, YOUR FILING WILL POST INCORRECTLY.** If you have questions concerning this return, please call our Department's Call Center at: (866) 962-3707.