



STATE OF NEVADA

JOE LOMBARDO
Governor

DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

SHELLIE HUGHES
Executive Director

MOTOR VEHICLE AND VESSEL DEALERS NEVADA SALES AND USE TAX INFORMATION

This packet of information is designed to provide retailers of motor vehicles and vessels with useful sales and use tax information regarding trade-ins, trade-downs, rebates, sales to Native Americans, out-of-state sales and sales to military personnel.

For Department of Taxation purposes, a motor vehicle is every device in, upon or by which any person or property is or may be transported or drawn upon a public highway. The term does not include: Devices moved by human power or used exclusively upon stationary rails or tracks; mobile homes or commercial coaches, electric personal assistive mobility devices, and it does not include off-highway vehicles NRS 482.135.

A vessel means every description of watercraft used or capable of being used as a means of transportation on water. The term does not include a canoe, float tube, kayak, rubber raft or seaplane NRS 374.108.

This packet should answer the majority of questions concerning motor vehicle and vessel sales. Should you require further information or an explanation of Nevada Sales/Use Tax, please contact our Call Center at (866) 962-3707.

SALE OF VEHICLES OR VESSELS TO OUT-OF-STATE CUSTOMERS

If a dealer intends to exempt the sale of a vehicle to a non resident from Nevada sales tax, it must comply with the provisions of NAC 372.708.

In order to exempt the sales transaction, the purchaser must obtain from the dealer, a special "Drive-Away Permit" issued by the Department of Motor Vehicles. Additionally, the dealer must supply the purchaser an affidavit in the format prescribed by the Department, (REV-F041 Affidavit of Purchaser for Drive Away Permit). Off-road vehicles (all terrain vehicles) are taxable when purchased for use in this State, or if delivered to the purchaser in this State for subsequent use outside Nevada. Off-road vehicles do not qualify for a drive away permit.

A dealer may obtain a supply of form REV-F041 Affidavit of Purchaser for Drive Away Permit from the Department. The form may be downloaded from our website at: [https://tax.nv.gov/tax-types/tax-forms/#Affidavit Forms](https://tax.nv.gov/tax-types/tax-forms/#AffidavitForms). This affidavit must be completed in full including notarization, the purchaser's signature, address, driver's license number with issuing state and social security number. In the case of a business purchasing a vehicle the dealer must obtain this information from one of the principal owners of the business. If copies of the completed Drive-Away Permit and notarized Affidavit of Purchaser are not on file at the time of an audit, the exemption will be disallowed and the dealer will be responsible for the tax liability. These documents may not be obtained after the transaction is completed.

If a dealer intends to exempt the sale of a vessel to a non-resident, the non-resident must submit proof to the dealer that the vessel will be delivered out of State not later than 15 days after the sale (NRS 372.7263). REV-F041 Affidavit of Purchaser for Drive-Away Permit may be used for this purpose as well.

SALE OF VEHICLES OR VESSELS TO NATIVE AMERICANS

The purchase of vehicles or vessels by Native American Indians is taxable in Nevada unless:

- Delivery takes place on a reservation to a purchaser who is a resident of the reservation and who will not use it on Nevada highways or waterways, or;

- Delivery takes place on a reservation or colony to a purchaser who pays sales or use tax to a tribal government authorized by the Department to assess the tax. The tax rate must be equal to or greater than the corresponding county sales tax rate.
- Sale qualifies as an out-of-state sale, or;
- Sale is made to a Native American who is a dealer of vehicles or vessels who supplies the seller with a valid Nevada Resale Certificate.

When a vehicle or vessel is sold to a Native American and delivered to the reservation, the transaction is not subject to Nevada sales tax if the vehicle or vessel's only use is on the reservation or the tax was paid to an authorized tribal government. As a practical matter, very few (if any) vehicles or vessels are ever purchased for use strictly on a reservation.

The Department requests motor vehicle and vessel dealers to advise Native American purchasers that vehicles or vessels used off the reservation are subject to Nevada Use Tax at the time of registration. Additionally, it may be in the purchaser's best interest to pay the tax liability at the time of purchase since sales tax can often be included in the amount financed.

Effective July 1, 2014, Dealer's Report of Sales used by the Department of Motor Vehicles **must** be submitted online. Please see the "Electronic Dealer, Rebuilder, or Lessor's Report of Sale or Lease Manual" found at https://dmv.nv.gov/pdf/forms/edrs_manual.pdf.

CALCULATING TAX ON TRADE-INS ON VEHICLES

Pursuant to NRS 372.025 and 374.030 there is an allowance against the selling price given by a retailer for the value of a used vehicle which is taken in trade on the purchase of another vehicle. This is called the trade-in allowance. The allowance is equal to the full market value of the vehicle traded in. Off-road vehicles (all terrain vehicles) do not qualify for a trade-in allowance.

Example of a Trade-In Transaction:

A customer buys a vehicle from a Washoe County vehicle dealer at a selling price of \$11,850 and is allowed a trade-in of \$5,500 on his current vehicle. The sale transaction needs to be included on the regular REV-F013 Sales and Use Tax return as follows: The total value given for a trade-in is to be recorded in the exemption column. Using the example above, the \$11,850 is entered in Column A (Total Sales) and the \$5,500 is entered in Column B (Exempt Sales).

CALCULATING TAX ON TRADE-DOWNS ON VEHICLES

A Trade-Down is when a person is trading in a vehicle of more value than the vehicle being purchased. In these situations there is no tax due on the transaction. There are also no additional credits or refunds for the amount exceeding the tax due. The following is an example of a trade-down transaction:

A purchaser buys a motor vehicle from a Clark County dealer at a selling price of \$5,000. The purchaser trades in a motor vehicle which the dealer will allow the value of \$10,000. The sale transaction needs to be included on the regular REV-F013 Sales and Use Tax return as follows: The value of the vehicle purchased is reported in the exemption column. Using the example above, the \$5,000 is entered in Column A (Total Sales) and the \$5,000 is also entered in Column B (Exempt Sales).

CALCULATING TAX ON TRADE-INS ON VESSELS

The trade-in or trade-down allowance for vessels is different than for vehicles because the allowance is only for the local county tax rate.

In accordance with NRS 374.070.3(f), a vessel accepted in trade on the purchase of another vessel is allowed a credit of the local portion of tax only. The local portion of the tax is figured by taking the full rate less the 2% State rate. The credit allowed is based on the trade-in value of the vessel.

You must tax the selling price of the vessel being purchased at the full county rate and then calculate the trade in credit of the local portion of tax on the value of the vessel being traded in. These calculations, which are a part of the audit trail, must be clearly indicated on the sales agreement, as well as other records of the sale.

Example of trade-in transaction:

Customer buys a vessel from a Washoe County vessel dealer at a selling price of \$11,850 and is allowed a trade-in of \$5,500 on his current vessel. The dealer will calculate tax on \$11,850 at the full rate (.08265) which equals \$979.41. He will then calculate the local portion (.06265) on \$5,500 which amounts to \$344.58. The amount of tax due is the net difference of \$634.83 (\$979.41 - \$344.58).

In reference to the above example you should include the \$11,850 as part of your total sales reported in column A of your regular sales/use tax return. The form, REV-F008 Vessel Trade-In/Trade-Down Supplemental Reporting Form, must be used to calculate trade-in transactions. Enter the total value of the trade-in on the appropriate county line. Enter the calculated tax as shown for that county. Total the calculated tax amounts and deduct the 0.25 percent collection allowance. The total is then subtracted from the total on line 26 of your regular tax return (REV-F013). The supplemental form must be sent attached to the regular tax return to receive proper credit.

CALCULATING TAX ON TRADE-DOWNS ON VESSELS

A Trade-Down is when a person is trading in a vessel of more value than the vessel being purchased. In these situations the purchaser will always owe the 2 percent portion of the Sale/Use Tax, regardless of excess credit allowed on the value of the trade-in. The following is an example of a trade-down transaction on a vessel:

A purchaser buys a vessel with a sales price of \$5,000 and trades in a vessel on which the dealer will allow a value of \$10,000.

As there is no credit allowed on the 2 percent portion of the sales tax, the purchaser will owe 2 percent of the purchase price of the "new" vessel, or in this case \$100, in tax. Do not include the \$5,000 and \$10,000 figures in your regular sales/use tax return Columns A or C.

Enter the selling price of the new vessel and the value allowed on trade-in the appropriate columns of the REV-F008 Vessel Trade-In/Trade-Down Supplemental Reporting Form. Add the total amounts for selling price of the new vessels and calculate tax at 2 percent. Deduct the 0.25 percent for collection allowance. This total is added to the total on line 26 of your regular Sales/Use tax return. The supplemental form must be sent attached to the regular tax return to receive proper credit. The form may be downloaded from our website at: [https://tax.nv.gov/tax-types/tax-forms/#Vessel Trade InTrade Down Supplemental Reporting Form](https://tax.nv.gov/tax-types/tax-forms/#Vessel%20Trade%20InTrade%20Down%20Supplemental%20Reporting%20Form).

FEES AND WARRANTIES

Government fees and taxes (title fees) are exempt from Nevada sales tax. Documentation fees, administrative fees, credit check fees and smog fees including any other services required as part of the sale, are taxable.

MILITARY SALES

Vehicles or vessels purchased from Nevada dealers by military personnel stationed in Nevada are subject to Nevada sales tax at the time of purchase, because they will be used in Nevada, regardless of state of residency or where the vehicle or vessel will be registered.

Military personnel who have received orders transferring them out of Nevada within 15 days of a purchase of a vehicle or vessel may be exempt from Nevada sales tax if a Drive-Away Permit and Affidavit (REV-F041 Affidavit of Purchaser for Drive Away Permits) is executed. Sales to non-resident military personnel are also taxable unless an out-of-state sales transaction is completed, and the vehicle or vessel is removed from Nevada for licensing and use.

REBATES

If a motor vehicle or vessel dealer is reimbursed by a third party, such as a manufacturer, for a rebate given to a customer, Attorney General Opinion 82-13 specifies the amount of the rebate must be included in the gross receipts and Nevada sales tax must be based on the total selling price of the vehicle or vessel.

If a dealer is not reimbursed for a rebate by another party, such as a manufacturer, then the rebate is considered a cash discount and is not included in gross receipts for sales tax purposes.

If a customer must pay the full selling price for a vehicle or vessel and is then eligible to obtain a rebate directly from the manufacturer, sales tax applies to the full selling price. The customer's rebate has no effect on his tax liability.

COURTESY DELIVERIES

Pursuant to NRS 372.050, the delivery in this State of a vehicle or vessel by an owner or former owner, or by a factor, or agent of such owner, former owner or factor, if the delivery is to a consumer or person for redelivery to a consumer, pursuant to a retail sale made by a dealer not engaged in business in this State, is considered a sale in this State by the agent or factor making the delivery. They shall include the selling price in their gross receipts.

Enclosures:

NAC 372.708

REV-F041 Affidavit of Purchaser for Drive Away Permits

REV-F008 Vessel Trade-In/Trade-Down Supplemental Reporting Form

ADM-T047 State Sales Tax Map

REV-F013 Sales and Use Tax Return Sample



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DEPARTMENT OF TAXATION

GEORGE KELESIS
Chair, Nevada Tax Commission

MAIN OFFICE
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SHELLIE HUGHES
Executive Director

MEMORANDUM

TO: Nevada Motor Vehicle and Vessel Dealers
FROM: Nevada Department of Taxation
SUBJECT: Nevada Sales Tax

The Department of Taxation wishes to remind all automobile and vessel dealers that a Nevada resident **cannot** purchase a Special Drive-Away Permit (NRS 482.3955). Therefore, a Nevada resident who purchases a vehicle or vessel in Nevada must pay Nevada sales tax at the time of purchase unless he can offer the dealer a valid Nevada resale certificate or unless the dealer delivers the vehicle or vessel out of state and obtains a written statement the vehicle or vessel will not be stored, used or driven in Nevada.

There has been some confusion concerning the proper use of a Special Drive-Away Permit and Affidavit of Purchaser. Therefore, the Department has revised its Affidavit of Purchaser for Drive Away Permits (REV-F041) in order to clarify the fact that only non Nevada residents may execute the affidavit.

A copy of the revised Affidavit of Purchaser of Drive Away Permits (REV-F041) is enclosed. Please destroy all copies of the old form.

Drive-Away permits sold to and Affidavits of Purchaser executed by Nevada residents are not valid proof of a tax exempt sale and will be disallowed by the Department's audit staff. You are reminded that a copy of all valid Drive-Away Permits and Affidavits of Purchaser must be maintained with your sales records.

Another area of concern is documentation fees, smog fees, administrative fees, credit check fees and any other services required as part of the sale. Please be reminded, these items are subject to Nevada sales tax.

Should you have any questions concerning these matters, please contact the Department's Call Center at (866) 962-3707.

**NEVADA ADMINISTRATIVE CODE 372.708****VEHICLE DELIVERED TO NON-RESIDENT PURCHASER
WITHIN STATE; ATTACHED ACCESSORIES AND
SPECIALTY ITEMS (NRS 360.090, 372.335, 372.725,
372.7263)**

1. The department will consider the sale of a vehicle in this state by a vehicle dealer to a nonresident which is delivered to the nonresident purchaser in Nevada to be exempt from the gross receipts subject to the sales tax if at the time of the sale the purchaser:
 - (a) Purchases a special permit issued by the Department of Motor Vehicles pursuant to subsection 1 of [NRS 482.3955](#) for the purpose of removing the vehicle from Nevada; and
 - (b) Executes an affidavit in a form prescribed by the department in which the purchaser affirms under oath that the purchaser is not a resident of Nevada and will be physically removing the vehicle from the state permanently within 15 days after delivery of the vehicle to the purchaser.
2. Any accessory or specialty item affixed or attached to a vehicle to which the provisions of subsection 1 apply is also exempt from the tax. To qualify for this exemption, the dealer must sell the accessory or specialty item and prepare an invoice of those items at the time the dealer sells the vehicle. For the purposes of this subsection, the term "accessory or specialty item" includes, without limitation, floor mats, custom wheels and wheel covers, accessory lights, roll bars, campers, stereo components, trailer hitches and tinted windows.
3. The vehicle dealer shall retain in his permanent records a copy of the special permit and the original affidavit for each sale of a vehicle pursuant to subsection 1 for the period specified in [NRS 372.735](#).
4. As used in this section, "vehicle" has the meaning ascribed to it in [NRS 482.135](#). The term does not include a vehicle that is not required to be registered by the Department of Motor Vehicles.

(Added to NAC by Tax Comm'n by R080-97, eff. 11-14-97)

NEVADA DEPARTMENT OF TAXATION

AFFIDAVIT OF PURCHASER

(EXECUTE WITH SPECIAL DRIVE AWAY PERMIT)
THIS FORM IS NOT VALID UNLESS ALL INFORMATION
IS OBTAINED

I/We,, _____ certify that I/we purchased on _____

the following vehicle vessel from _____
(Check type)

Year: _____ Make: _____ Model: _____

VIN/HULL#: _____

I/We further certify that I/we are **not** residents of Nevada and the described vehicle/vessel is not for storage, use or consumption in the State of Nevada, except for its transportation from this State within the 15 days provided for in the Special Drive-Away permit issued at the time of sale.

Signature of Purchaser

Signature of Purchaser

Name of Purchaser

Name of Purchaser

Address of Purchaser

Address of Purchaser

Driver's License Number State

Driver's License Number State

Social Security Number

Social Security Number

*****This form is for use only by non-residents of the State of Nevada. If you are a member of the armed services stationed in the State of Nevada or you are a student attending a Nevada school, the affidavit does not apply since the vehicle/vessel will be used in the State of Nevada. Attn retailers: Failure to verify non-residency may result in assessment of tax, penalty and interest.*****

On _____, _____, identified to be the person(s))
Date Purchaser(s))

named above appeared before me and affirmed, under penalty of perjury, that the above statements are true.

Notary Public Signature

(Notary Seal)

County State

Dealership Representative Title Date
(Authorized Signature)

THIS FORM IS NOT VALID UNLESS ALL INFORMATION IS OBTAINED

((Dealers Representative Must Also Sign Form))

COMBINED SALES AND USE TAX RETURN INSTRUCTIONS

This return is for use by sellers of tangible personal property registered with the Department
A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

LINES 1 THROUGH 17

COLUMN A: TOTAL SALES - On the appropriate county line, enter the amount of all sales (excluding the sales tax collected) related to Nevada business including (a) cash sales; (b) conditional sales; (c) sales exempt from tax.

COLUMN B: EXEMPT SALES - Enter that portion of your sales not subject to tax, i.e., sales (a) for which you receive a resale certificate; (b) to Federal Government, State of Nevada, its agencies, cities or counties and school districts; (c) to religious or charitable organizations for which you have copies of exemption letters on file; (d) newspapers of general circulation published at least once a week; (e) animals, seeds, annual plants and fertilizer, the end product of which is food for human consumption; (f) motor vehicle or special fuels used in internal combustion or diesel engines; (g) wood, presto logs, pellets, petroleum, gas and any other matter used to produce domestic heat; (h) prescription medicines dispensed pursuant to a prescription of a licensed physician, dentist or chiroprapist; (i) food products sold for home preparation and consumption; (j) out-of-state sales

COLUMN C: TAXABLE SALES - Total Sales (Column A) - Exempt Sales (Column B) = Taxable Sales (Column C).

COLUMN E: CALCULATED TAX - Taxable Sales (Column C) × Tax Rate (Column D) = Calculated Tax (Column E).

COLUMN F: AMOUNT SUBJECT TO USE TAX - On the appropriate county line, enter (a) the purchase price of merchandise, equipment or other tangible personal property purchased without payment of Nevada tax (by use of your resale certificate, or any other reason) and that was stored, used or consumed by you rather than being resold. NOTE: If you have a contract exemption, give contract exemption number.

COLUMN H: CALCULATED TAX - Amount Subject to Use Tax (Column F) × Tax Rate (Column G) = Calculated Tax (Column H).

LINE 18a Enter the total of Column E.

LINE 18b Enter the total of Column H.

LINE 19 Take the Collection Allowance only if the return and taxes are postmarked on or before the due date as shown on the face of the return. If not postmarked by the due date, the Collection Allowance is not allowed. To calculate the Collection Allowance multiply Line 18a × NOTE: 0.25% (or .0025). Pursuant to NRS 372.370, the Collection Allowance is applicable to Sales Tax only.

LINE 20 Subtract Line 19 from Line 18a and enter the result.

LINE 21 Add Line 20 to Line 18b and enter the result.

LINE 22 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 21) 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 4. 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 23 To calculate interest for each month late, or fraction thereof, multiply Line 21 x 0.75% (or .0075).

LINE 24 Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice.

LINE 25 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 26 Add Lines 21, 22, 23, 24 and then subtract Line 25 and enter the result.

LINE 27 Enter the total amount paid with this return.

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.

YOU MUST COMPLETE THE SIGNATURE PORTION BY TYPING IN THE NAME OF THE PERSON SIGNING RETURN AND MAIL TO: Nevada Department of Taxation, P.O. Box 846189 Los Angeles, CA 90084-6189, 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.



STATE OF NEVADA
DEPARTMENT OF TAXATION
VESSEL TRADE-IN/TRADE-DOWN
SUPPLEMENTAL REPORTING FORM

SUT: --

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 846189
 Los Angeles, CA 90084-6189

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.

TRADE IN

	RATE	COUNTY	TRADE-IN VALUE		
1.	County Rate 6.850%			Calc Tax @	4.850%
2.	County Rate 7.100%			Calc Tax @	5.100%
3.	County Rate 7.600%			Calc Tax @	5.600%
4.	County Rate 7.725%			Calc Tax @	5.725%
5.	County Rate 8.265%			Calc Tax @	6.265%
6.	County Rate 8.375%			Calc Tax @	6.375%
				Sub Total	
				Less .25% Collection Allowance	
				(A) Total Allowance	

Subtract (A) from Line 26 on your regular Sales/Use Tax Return

TRADE DOWN (use when vessel sold is worth less than vessel taken in trade)

1.	Selling Price of New Vessel	
2.	Selling Price of New Vessel	
3.	Selling Price of New Vessel	
		Sub Total
		Tax @ 2%
		Less .25% Collection Allowance
		(B) Total Allowance

Add (B) to Line 26 on your regular Sales/Use Tax Return

SIGNATURE	PHONE NUMBER
PRINT NAME	FEDERAL ID OR SOCIAL SECURITY NUMBER
TITLE	DATE

THIS SUPPLEMENTAL FORM MUST BE SENT ATTACHED TO YOUR REGULAR SALES AND USE TAX RETURN TO RECEIVE PROPER CREDIT.

This form is to be used as an account document to verify a transaction involving a “trade-in” or a “trade-down” and must be completed and filed **with** your tax return. In the event of a sales tax audit, this document is used to verify figures previously reported. **THIS SUPPLEMENTAL FORM MUST BE SENT ATTACHED TO THE REGULAR SALES/USE TAX FORM TO RECEIVE PROPER CREDIT.**

CALCULATING TAX ON TRADE-INS

In accordance with NRS 374.070 vessels accepted in trade on the **purchase** of another vessel are allowed a credit of 4.85, 5.10, 5.60, 5.725, 6.265 or 6.375 percent depending on the county of transaction. The credit allowed is based on the trade-in value. You must tax the vessel being purchased at 6.85, 7.10, 7.60, 7.725, 8.265 or 8.375 percent of the full selling price and deduct 4.85, 5.10, 5.60, 5.725, 6.265 or 6.375 percent tax of the value established for the vessel being traded in. These calculations, which are a part of the audit trail, must be clearly indicated on the sales agreement, as well as other records of the sale.

Example of trade-in transaction:

A customer buys a vessel from a vessel dealer located in Clark County at a selling price of \$11,850 and is allowed a trade-in of \$5,500 on his current vessel. The dealer will calculate 8.375 percent (.08375) on \$11,850 which equals \$992.44. He will then calculate 6.375 percent (.06375) on \$5,500 which amounts to \$350.63. The amount of tax due is the net difference of \$641.81.

Be certain the percentage used for calculation is the correct rate for the county where the transaction is taking place.

The SUPPLEMENTAL REPORTING FORM must be used to calculate trade-in transactions. Enter the total value of the trade-in on the appropriate county tax rate Line. Enter the calculated tax as shown for that county. Total the calculated tax amounts and deduct the .25 percent collection allowance. The total is then **deducted** from the total on Line 26 of your regular tax return. **Please note – Due to software limitations, if you use the interactive Combined Sales and Use Tax return available on the Department’s website, you must manually write in the results for Line 26 after printing the return.**

CALCULATING TAX ON TRADE-DOWNS

The Department has received inquiries from vessel dealers on how to properly calculate sales tax when a person is trading in a vessel of more value than the vessel being purchased. Legislative Counsel has advised the Department that the purchaser will always owe the 2 percent portion of the Sales/Use Tax, regardless of excess credit allowed on the value of the trade-in.

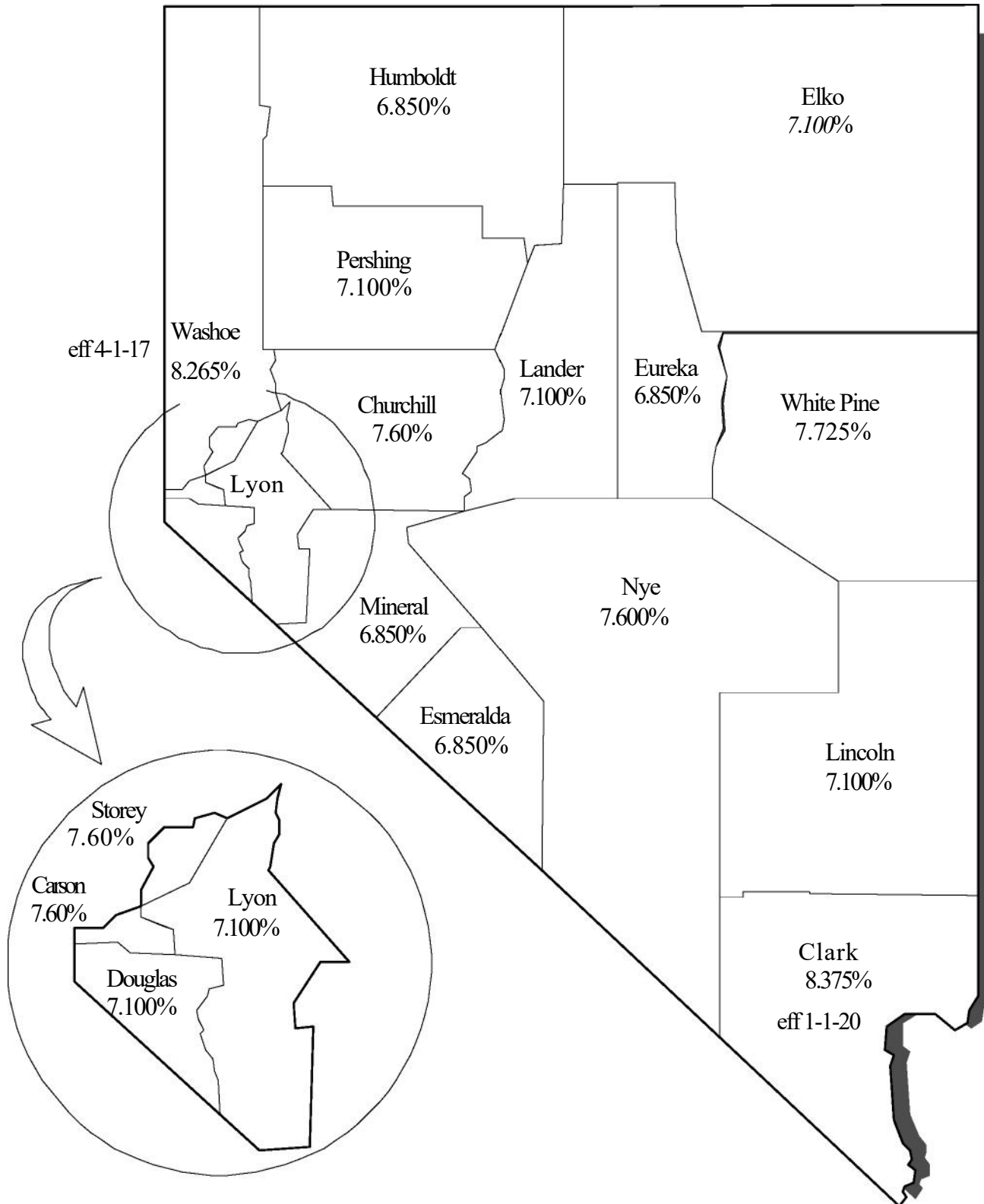
To calculate the amount of tax due for trade-downs, enter the selling price of the new vessel. Add the total amounts for selling price of the new vessel and calculate at 2.0 percent. Deduct .25 percent collection allowance. The total is **added** to the total on Line 26 of your regular tax return. **DO NOT INCLUDE THESE FIGURES IN YOUR TOTAL SALES** (Col. A on the regular return) OR TRADE-IN VALUES ON THE REGULAR TAX RETURN. **Please note – Due to software limitations, if you use the interactive Combined Sales and Use Tax return available on the Department’s website, you must manually write in the results for Line 26 after printing the return.**

Example of a trade-down transaction:

Purchaser buys a vessel with a sales price of \$5,000. Purchaser trades in a vessel on which the dealer will allow the value of \$10,000. As there is no credit allowed on the 2 percent portion of the sales tax, the purchaser will owe 2 percent(.02) of the purchase price of the vessel being purchased, or in this case, \$100.

Vessel - means every description of watercraft used or capable of being used as a means of transportation on water. The term does not include a canoe, float tube, kayak, rubber raft or seaplane.

COUNTY MAP OF NEVADA



All rates effective 01/01/20

NEVADA CITY LIST

Acoma	Lincoln	Cordero Mine	Humboldt	Gilbert	Esmeralda	Lucky Nugget	Elko	Patrick	Washoe	Steline	Clark
Acton	Clark	Corn Creek	Clark	Gillis (site)	Mineral	Ludwig (site)	Lyon	Patsville	Elko	Steline	Douglas
Adaven	Nye	Cornucopia	Elko	Gillis Camp (site)	Mineral	Lund	White Pine	Pequop	Elko	Steline	Esmeralda
Adelaide	Humboldt	Cortez Mine	Lander	Gillis Spring (site)	Mineral	Luning	Mineral	Petersons Station	Lander	Steamboat Springs	Washoe
Alamo	Lincoln	Cottonwood Cove	Clark	Gilman Springs	Lander	Lux	Lyon	Pine Grove	Lyon	Stewart	Carson City
Alazon	Elko	Cottonwood Toll Station	Elko	Glenbrook	Douglas	Magnus (site)	Mineral	Pioche	Lincoln	Stillwater	Churchill
Alkali	Esmeralda	Coyote Hole	Esmeralda	Glendale	Clark	Majors Place	White Pine	Pittman	Clark	Stonehouse	Pershing
Altenburg Hill	Lander	Crescent Valley	Eureka	Goconda	Humboldt	Manhattan	Nye	Placerites (site)	Pershing	Sulphur	Humboldt
Alumite	Clark	Crescent	Clark	Gold Acres	Lander	Marietta	Mineral	Pleasant Valley	Washoe	Summit Lake	Humboldt
Amargosa Valley	Nye	Crescent	Lincoln	Gold Bar (site)	Nye	Mark Twain Estates	Storey	Poker Brown (site)	Pershing	Sun Valley	Washoe
Anderson	Washoe	Crestline	Lincoln	Gold Butte	Clark	Marla Bay	Douglas	Poker Brown Camp	Pershing	Sunnyside	Nye
Antone's Station (site)	Mineral	Crow Springs	Esmeralda	Gold Hill	Storey	Mason	Lyon	Porter Station	Churchill	Sunridge	Douglas
Arabia (site)	Pershing	Crystal Bay	Washoe	Gold Point	Esmeralda	Mazuma (site)	Pershing	Potts (site)	Nye	Sutcliffe	Washoe
Arden	Clark	Crystal	Clark	Goldbanks (site)	Pershing	McCarran	Storey	Preston	White Pine	Sutor	Clark
Arlemont	Esmeralda	Current	Nye	Golden (site)	Nye	McCarran Field	Clark	Pritchards Station (site)	Nye	Sutor (site)	Lyon
Arthur	Elko	Currie	Elko	Golden Valley	Washoe	McCoy	Lander	Pronto	Humboldt	Sweetwater	Lyon
Ascalon (site)	Pershing	Darrough Hot Springs	Nye	Goldfield	Esmeralda	McDermitt	Humboldt	Pyramid (site)	Washoe	Tahoe Village	Douglas
Ash Springs	Lincoln	Daveytown	Humboldt	Goldquartz	Lander	McGill	White Pine	Queen Valley	Mineral	Talapoosa	Lyon
Atlanta	Lincoln	Dayton	Lyon	Goodsprings	Clark	McLeans	Esmeralda	Quinn River Crsng.	Humboldt	Tecoma	Elko
Aura	Elko	Deadhorse Wells (site)	Mineral	Halfway House (site)	Pershing	Meadow Valley	Elko	Rabbithole	Pershing	Tempiute	Lincoln
Aurora (site)	Mineral	Deep Creek	Elko	Halleck	Elko	Mercury	Nye	Rachel	Lincoln	Tenabo	Lander
Austin	Lander	Deer Lodge	Lincoln	Hawthorne	Mineral	Merrima Mining Dist.	Elko	Ragtown	Churchill	Tennile (site)	Pershing
Babbitt	Mineral	Deeth	Elko	Hazen	Churchill	Mesquite	Clark	Ramsey (site)	Lyon	Thacker Ranch Stage	Pershing
Baker	White Pine	Del Monte (site)	Mineral	Helene	Lincoln	Metalic City	Mineral	Ravenel	Lyon	Thompson	Lyon
Bard	Clark	Delamar	Lincoln	Henderson	Clark	Metropolis	Elko	Rawhide (site)	Mineral	Toano	Elko
Basalt	Mineral	Delano	Elko	Hercules	Churchill	Midas	Elko	Rebel Creek	Humboldt	Tokop	Esmeralda
Battle Mountain	Lander	Delphi (site)	Lyon	Hicks Station (site)	Nye	Middlegate	Churchill	Red House	Humboldt	Tollhouse	Humboldt
Beatty	Nye	Denio Junction	Humboldt	Hiko	Lincoln	Midway	Mineral	Redlich (site)	Mineral	Tonopah	Nye
Beleville	Mineral	Denio	Humboldt	Hilltop	Lander	Mill City	Pershing	Reese River	Lander	Topaz Lake	Douglas
Belmont (site)	Nye	Derby	Washoe	Holbrook Junction	Douglas	Millers	Esmeralda	Regent (site)	Mineral	Topaz Ranch Estates	Douglas
Beowawe	Eureka	Desert	Churchill	Holbrook Junction	Douglas	Mina	Mineral	Reno	Washoe	Toulon (site)	Pershing
Berlin (site)	Nye	Devils Throat	Clark	Hooten Well	Lyon	Minden	Douglas	Reno-Stead	Washoe	Tracy	Washoe
Betty O'Neil	Lander	Diamond Valley	Eureka	Hudson (site)	Lyon	Miriam	Churchill	Rhodes (site)	Mineral	Trinity	Churchill
Big Canyon (site)	Washoe	Dinner Station	Elko	Humboldt City (site)	Pershing	Moapa	Clark	Rhyolite (site)	Nye	Tungsten	Pershing
Black Rock	Esmeralda	Dixie Valley	Churchill	Humboldt House	Pershing	Mogul	Washoe	Ridgeview Estates	Douglas	Tuscarora	Elko
Black Springs	Washoe	Dixie	Churchill	Huntington Valley	Elko	Moho	Mineral	Rio Tinto	Elko	Tybo (site)	Nye
Blair Junction	Esmeralda	Duckwater	Nye	Huxley	Churchill	Montello	Elko	Ripley	Clark	Unionville	Pershing
Blair	Esmeralda	Dun Glen (site)	Pershing	Imlay	Pershing	Montezuma	Esmeralda	Riverside	Clark	Ursine	Lincoln
Blue Diamond	Clark	Dyer	Esmeralda	Incline Village	Washoe	Morgan	Lyon	Roach	Clark	Valry (site)	Pershing
Bolivia	Churchill	Eagle Valley Mining	Lincoln	Indian Springs	Clark	MoundHouse	Lyon	Rochester (site)	Pershing	Valmy	Humboldt
Boomtown	Washoe	Eagleville (site)	Mineral	Ione	Nye	Mount Charleston	Clark	Rockland	Lyon	Verdi	Washoe
Border Town	Washoe	East Las Vegas	Clark	Ivanhoe Mining District	Elko	Mount Rose	Washoe	Rose Valley	Lincoln	Vernon	Pershing
Boulder City	Clark	Eastgate	Churchill	Jack Creek	Elko	Mount Mountain City	Elko	Round Mountain	Nye	Victor	Churchill
Broken Hills (site)	Mineral	Easton (site)	Washoe	Jackpot	Elko	Mt. Airy	Lander	Roundhill	Douglas	Victoria	Elko
Bronte (site)	Washoe	Echo Bay	Clark	Jacobs Well	Pershing	Mt. Montgomery	Mineral	Rowe	Lyon	Virgin Valley	Clark
Bullfrog (site)	Nye	Echo Dam	Lincoln	Jacobsville	Lander	Mustang	Storey	Rox	Lincoln	Virginia City Highlands	Storey
Bullion	Elko	Eddyville	Mineral	Jarbridge	Elko	Narrows	Clark	Ruby Valley	Elko	Virginia City	Storey
Bullionville	Lincoln	Edgemont	Elko	Jean	Clark	Nelson	Clark	Ruth	White Pine	Virginia Foothills	Washoe
Bunkerville	Clark	Elbow, The (site)	Lyon	Jessup	Churchill	New Empire	Carson City	Rye Patch	Pershing	Vista	Washoe
Byron	Clark	Elburz	Elko	Jiggs	Elko	New Pass Mine	Lander	Ryndon	Elko	Vya (site)	Washoe
Cactus Springs	Clark	Elgin	Lincoln	Johnnie Mine	Nye	New Washoe City	Washoe	Salt Wells	Churchill	Wabaska	Lyon
Cal Nev Ari	Clark	Elko	Elko	Johnson Lane	Douglas	Nightingale (site)	Pershing	San Antonio (site)	Nye	Wadsworth	Washoe
Caliente	Lincoln	Ellison Ranch	Humboldt	Joseco	Lincoln	Nivloc	Esmeralda	San Jacinto	Elko	Walker Lake	Mineral
Callahan Ranch	Washoe	Ellsworth (site)	Nye	Juan	Clark	Nixon	Washoe	Sand Pass	Washoe	Wally's Hot Springs	Douglas
Camp Douglas (site)	Mineral	Ely	White Pine	Jungo	Humboldt	Nolan (site)	Mineral	Sand Springs	Churchill	Washoe City	Washoe
Candelaria Mine	Mineral	Empire	Washoe	Kennedy (site)	Pershing	Nordyke	Lyon	Sandy Valley	Clark	Weed Heights	Lyon
Cape Horn Overland	Lander	Eureka	Eureka	Kingsbury Grade	Douglas	North Battle Mountain	Lander	Sandy	Clark	Weeks	Lyon
Cape	Elko	Fairview	Churchill	Kingsbury	Douglas	North Fork	Elko	Schurz	Mineral	Weepah	Esmeralda
Carp	Lincoln	Falais	Churchill	Kingston	Lander	North Las Vegas	Clark	Scossa (site)	Pershing	Wellington	Lyon
Carroll Station	Lander	Fallon	Churchill	Klondike	Esmeralda	Nyala	Nye	Scotty's Junction	Nye	Wells	Elko
Carson City	Carson City	Farrel (site)	Pershing	La Panta (site)	Mineral	Oasis	Elko	Searchlight	Clark	Wendover	Elko
Carters Station	Douglas	Fay	Lincoln	La Plata	Churchill	Old Bullion	Elko	Seven Troughs (site)	Pershing	West Wendover	Elko
Carver's Station	Nye	Fenelon	Elko	Lages	White Pine	Old Telegraph Stn	Churchill	Shantytown	Elko	West Wood	Douglas
Caseton	Lincoln	Ferber Mining District	Elko	Lake Mead Area	Clark	Old Washoe City	Washoe	Sharp's Ranch	Nye	Western Hills	Elko
Cave Creek	Elko	Fernley	Lyon	Lakeridge	Douglas	Olinghouse	Washoe	Silver City	Lyon	Westgate	Churchill
Centerville	Douglas	Finlay	Lincoln	Lakeview	Carson City	Olivea Park	Douglas	Silver Hill	Churchill	White Plains	Churchill
Central Ely	White Pine	Fish Lake Valley	Esmeralda	Lamoille	Elko	Oreana	Pershing	Silver Park	Lincoln	White Rock	Elko
Chalk Wells	Churchill	Fish Lake Valley	Nye	Lander	Lander	Oro City (site)	Mineral	Silver Peak	Esmeralda	White	Clark
Charleston Park	Clark	Fish Springs	Douglas	Lane City	White Pine	Orovada	Humboldt	Silver Springs	Lyon	Wichman	Lyon
Charleston	Elko	Fitting (site)	Pershing	Las Vegas	Clark	Osecola (site)	White Pine	Simon (site)	Mineral	Wild Horse Crossing	Elko
Cherry Creek	White Pine	Flanigan	Washoe	Last Chance	Elko	Overland Mail Stn	Churchill	Simpson	Lyon	Wild Horse	Elko
Chichester Estates	Douglas	Fletcher (site)	Mineral	Lathrop Wells	Nye	Overland Stage Stn	Churchill	Skyland	Douglas	Wilkins	Elko
Chief Mining District	Lincoln	Fold Creek	Elko	Laughlin	Clark	Overton	Clark	Sloan	Clark	Willard (site)	Pershing
China Camp (site)	Mineral	Foothill	Douglas	Leadville (site)	Washoe	Owyhee	Elko	Smith	Clark	Williams Gravel Mine	Washoe
Churchill	Lyon	Fort Churchill	Lyon	Ledlie	Lander	Packard (site)	Pershing	Smoke Creek (site)	Washoe	Willow Creek	Pershing
Clan Alpine	Churchill	Fort Halleck	Elko	Lee	Elko	Pahrnagat Mining	Lincoln	Smoke Creek Station	Washoe	Willowbend	Douglas
Clifton	Lyon	Franktown	Washoe	Lehman Caves	White Pine	Pahrump	Nye	Sod House	Humboldt	Win Haven	Douglas
Coaldale	Esmeralda	Fredericks	Lyon	Lehmon Valley	Washoe	Painted Rock	Storey	Sodaville	Mineral	Winnemucca	Humboldt
Cold Springs	Churchill	Frenchman	Churchill	Lewis	Lyon	Palamino Valley	Washoe	Sonoma (site)	Lyon	Wonder	Churchill
Cold Springs	Washoe	Gabbs	Nye	Lida	Esmeralda	Palisade	Eureka	Spanish Springs	Washoe	Yankee (site)	Pershing
Columbus	Esmeralda	Galena	Lander	Lockes	Nye	Palmetto	Esmeralda	Sparks	Washoe	Yankee Blade	Lander
Como Mining District	Lyon	Gardnerville Ranchos	Douglas	Lockwood	Storey	Pamlico (site)	Mineral	Spring City	Humboldt	Yerington	Lyon
Contract	Elko	Gardnerville	Douglas	Logan	Lincoln	Panaca	Lincoln	Spring Creek	Elko	Yomba	Nye
Conway Stage Station	Lyon	Genoa	Lyon	Logandale	Clark	Panther Valley	Washoe	Spring Valley	Pershing	Zenobia (site)	Washoe
Copper Basin	Lander	Gerlach	Washoe	Lovelock	Pershing	Paradise Valley	Humboldt	Springdale (site)	Nye	Zephyr Cove	Douglas
Copper Canyon	Lander	Getchell Mine	Humboldt	Lower Rochester (site)	Pershing	Paradise Well	Humboldt	Sprucemont	Elko		
Coppereid	Churchill	Geysers Ranch	Lincoln	Lucky Boy (site)	Mineral	Parman	Churchill	Stagecoach	Lyon		

NEVADA CITY LIST BY COUNTY

Carson City

Carson City
Lakeview
New Empire
Stewart

Churchill

Bolivia
Chalk Wells
Clan Alpine
Cold Springs
Copperaid
Desert
Dixie
Dixie Valley
Eastgate
Fairview
Falais
Fallon
Frenchman
Hazen
Hercules
Huxley
Jessup
La Plata
Middlegate
Miriam
Old Telegraph Stn
Overland Mail Stn
Overland Stage Stn
Parman
Porter Station
Ragtown
Saff Wells
Sand Springs
Silver Hill
Stillwater
Trinity
Victor
Westgate
White Plains
Wonder

Clark

Acton
Alunite
Arden
Bard
Blue Diamond
Boulder City
Bunkerville
Byron
Cactus Springs
Cal Nev Ar
Charleston Park
Corn Creek
Cottonwood Cove
Crescent
Crystal
Devils Throat
East Las Vegas
Echo Bay
Glendale
Gold Butte
Goodsprings
Henderson
Indian Springs
Jean
Juan
Lake Mead Area
Las Vegas
Laughlin
Logandale
McCarran Field
Mesquite
Moapa
Mount Charleston
Narrows
Nelson
North Las Vegas
Overton
Pittman
Ripley
Riverside
Roach
Sandy
Sandy Valley
Searchlight
Sloan
Staterline
Sutor
Virgin Valley

White

Douglas

Carters Station
Centerville
Chichester Estates
Fish Springs
Foothill
Gardnerville
Gardnerville Ranchos
Genoa
Glenbrook
Hobbrook Junction
Johnson Lane
Kingsbury
Kingsbury Grade
Lakeridge
Marla Bay
Minden
Oliver Park
Ridgeview Estates
Roundhill
Skyland
Staterline
Sunridge
Tahoe Village
Topaz Lake
Topaz Ranch Estates
Wally's Hot Springs
West Wood
Willowbend
Win Haven
Zephyr Cove

Elko

Alazon
Arthur
Aura
Bullion
Carlin
Cave Creek
Charleston
Contract
Cornucopia
Cottonwood Toll Station
Currie
Deep Creek
Deeth
Delano
Dinner Station
Edgemont
Elburz
Elko
Fenelon
Ferber Mining District
Fold Creek
Fort Halleck
Halleck
Huntington Valley
Ivanhoe Mining District
Jack Creek
Jackpot
Jarbidge
Jiggs
Lamoille
Last Chance
Lee
Lucky Nugget
Meadow Valley
Merrimac Mining Dist
Metropolis
Midas
Montello
Mountain City
North Fork
Oasis
Old Bullion
Owyhee
Patsville
Pequop
Rio Tinto
Ruby Valley
Ryndon
San Jacinto
Shantytown
Spring Creek
Sprucemont
Tecoma
Toano
Tuscarora
Victoria
Wells

Wendover

West Wendover
Western Hills
White Rock
Wild Horse
Wild Horse Crossing
Wilkins

Esmeralda

Alkali
Arlemont
Black Rock
Blair
Blair Junction
Coaldale
Columbus
Coyote Hole
Crow Springs
Dyer
Fish Lake Valley
Gilbert
Gold Point
Goldfield
Klondike
Lida
McLeans
Millers
Montezuma
Nivloc
Palmetto
Silver Peak
Staterline
Tokop
Weepah

Eureka

Beowawe
Crescent Valley
Diamond Valley
Eureka
Palisade

Humboldt

Adelaide
Cordero Mine
Daveytown
Denio
Denio Junction
Ellison Ranch
Getchell Mine
Golconda
Jungo
McDermitt
Orovada
Paradise Valley
Paradise Well
Pronto
Rebel Creek
Red House
Sod House
Spring City
Sulphur
Summit Lake
Tollhouse
Valmy
Winnemucca
Quinn River Crsng

Lander

Altenburg Hill
Austin
Battle Mountain
Betty O'Neil
Cape Horn Overland
Carroll Station
Copper Basin
Copper Canyon
Cortez Mine
Galena
Gilman Springs
Gold Acres
Goldquartz
Hilltop
Jacobsville
Kingston
Lander
Ledlie
McCoy
Mt. Airy
New Pass Mine
North Battle Mountain
Petersons Station

Reese River

Tenabo
Yankee Blade

Lincoln

Acoma
Alamo
Ash Springs
Atlanta
Bullionville
Caliente
Carp
Caselton
Chief Mining District
Crescent
Crestline
Deer Lodge
Delamar
Eagle Valley Mining
Echo Dam
Elgin
Fay
Finlay
Geysers Ranch
Helene
Hiko
Joseco
Logan
Pahrnagat Mining
Panaca
Piocche
Rachel
Rose Valley
Rox
Silver Park
Tempiute
Ursine

Lyon

Churchill
Clifton
Como Mining District
Conway Stage Station
Dayton
Delphi (site)
Elbow, The (site)
Fermley
Fort Churchill
Fredricks
Hooten Well
Hudson (site)
Lewis
Ludwig (site)
Lux
Mason
Morgan
Mound House
Nordyke
Pine Grove
Ramsey (site)
Ravenel
Rockland
Rowe
Silver City
Silver Springs
Simpson
Smith
Sonoma (site)
Stagecoach
Sutro (site)
Sweetwater
Talapooza
Thompson
Wabuska
Weed Heights
Weeks
Wellington
Wichman
Yerington

Mineral

Antone's Station (site)
Aurora (site)
Babbitt
Basalt
Beleville
Broken Hills (site)
Camp Douglas (site)
Candelaria Mine
China Camp (site)
Deadhorse Wells (site)
Del Monte (site)
Eagleville (site)

Eddyville

Fletcher (site)
Gillis (site)
Gillis Camp (site)
Gillis Spring (site)
Hawthorne
La Panta (site)
Lucky Boy (site)
Luning
Magnus (site)
Marietta
Metalic City
Midway
Mina
Moho
Mt. Montgomery
Nolan (site)
Oro City (site)
Pamlico (site)
Queen Valley
Rawhide (site)
Redlich (site)
Regent (site)
Rhodes (site)
Schurz
Simon (site)
Sodaville
Walker Lake

Nye

Adaven
Amargosa Valley
Beatty
Belmont (site)
Berlin (site)
Bullfrog (site)
Carver's Station
Currant
Darrough Hot Springs
Duckwater
Ellsworth (site)
Fish Lake Valley
Gabbs
Gold Bar (site)
Golden (site)
Hicks Station (site)
Ione
Johnnie Mine
Lathrop Wells
Lockes
Manhattan
Mercury
Nyala
Pahrump
Potts (site)
Pritchards Station (site)
Rhyolite (site)
Round Mountain
San Antonio (site)
Scotty's Junction
Sharp's Ranch
Springdale (site)
Sunnyside
Tonopah
Tybo (site)
Yomba

Pershing

Arabia (site)
Ascalon (site)
Dun Glen (site)
Farrel (site)
Fitting (site)
Goldbanks (site)
Halfway House (site)
Humboldt City (site)
Humboldt House
Imlay
Jacobs Well
Kennedy (site)
Lovelock
Lower Rochester (site)
Mazuma (site)
Mill City
Nightingale (site)
Oreana
Packard (site)
Placerites (site)
Poker Brown (site)
Poker Brown Camp
Rabbitohole
Rochester (site)

Rye Patch

Scossa (site)
Seven Troughs (site)
Spring Valley
Stonehouse
Tennile (site)
Thacker Ranch Stage
Toulon (site)
Tungsten
Unionville
Valery (site)
Vernon
Willard (site)
Willow Creek
Woolsey (site)

Storey

Gold Hill
Highland Ranches
Lockwood
McCarran
Mark Twain Estates
Mustang
Painted Rock
Virginia City
Virginia City Highlands

Washoe

Anderson
Big Canyon (site)
Black Springs
Boomtown
Border Town
Bronte (site)
Callahan Ranch
Cold Springs
Crystal Bay
Derby
Easton (site)
Empire
Flanigan
Franktown
Gerlach
Golden Valley
Incline Village
Leadville (site)
Lemmon Valley
Mogul
Mount Rose
New Washoe City
Nixon
Old Washoe City
Olinghouse
Palamino Valley
Panther Valley
Patrick
Pleasant Valley
Pyramid (site)
Reno
Reno-Stead
Sand Pass
Smoke Creek (site)
Smoke Creek Station
Spanish Springs
Sparks
Steamboat Springs
Sun Valley
Sutcliffe
Tracy
Verdi
Virginia Foothills
Vista
Vya (site)
Wadsworth
Washoe City
Williams Gravel Mine
Zenobia (site)

White Pine

Baker
Central Ely
Cherry Creek
Ely
Lages
Lane City
Lehman Caves
Lund
Majors Place
McGill
Osceola (site)
Preston
Ruth