



**STATE OF NEVADA**  
**DEPARTMENT OF TAXATION**  
**CONSUMER USE TAX RETURN**  
**TOURISM IMPROVEMENT DISTRICTS**  
**SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)**

**REV-F009A**

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

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

**Mail Returns to:** Nevada Department of Taxation  
 3850 Arrowhead Drive  
 Carson City, NV 89706

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

Check this box if filing Schedule A. (If checked, ensure District use tax amounts are **excluded** from County totals below)

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.	
18a. NET USE TAX FROM SCHEDULE A (LINE 10)	18a.	
19. PENALTY (See Instructions for current rate & calculation)	19.	
20. INTEREST (See Instructions for current rate & calculation)	20.	
21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	21.	
22. LESS CREDITS APPROVED BY THE DEPARTMENT	22.	
23. TOTAL AMOUNT DUE AND PAYABLE	23.	
24. TOTAL AMOUNT REMITTED WITH RETURN	24.	



STATE OF NEVADA  
 DEPARTMENT OF TAXATION  
**CONSUMER USE TAX: SCHEDULE A**  
 TOURISM IMPROVEMENT DISTRICTS  
 SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)

**REV-F009A**

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

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

**Attach to:** Form REV-F009A Consumer Use Tax Return

This schedule 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

ENTER AMOUNTS IN DISTRICT OF USE	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	x COLUMN B	= COLUMN C
1. 4TH & STEWART		8.375%	
2. AREA 15		8.375%	
3. CABELA'S		8.265%	
4. FREIGHT HOUSE		8.265%	
5. LEGENDS		8.265%	
6. SYMPHONY PARK		8.375%	
7. TESSERA		8.265%	
8. SEID STADIUM		8.375%	
9. VEGAS IMMERSIVE		8.375%	

10. TOTAL CALCULATED USE TAX (SUM OF COLUMN C)  
 (CARRY FORWARD TO LINE 18a ON FORM REV-F009A)

10.

## 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) × Tax Rate (Column B) = Calculated Tax (Column C).

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

**LINE 18a** Enter the amount from Box 10 of CONSUMER USE TAX SCHEDULE A (Tourism/Sports and Entertainment Improvement Districts).

**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	Multiple By:
1 – 10	2%	.02
11 – 15	4%	.04
16 – 20	6%	.06
21 – 30	8%	.08
31 +	10%	.10

Determine the number of days late the payment is, and multiply the net tax owed (Line 18 and Line 18a) 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 20** To calculate interest for each month late, multiply Line 18 and 18a 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.

**YOU MUST COMPLETE THE SIGNATURE PORTION BY SIGNING THE RETURN AND MAIL TO:** Nevada Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706.

**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.

## CONSUMER USE TAX: SCHEDULE A INSTRUCTIONS

This schedule is for consumers of tangible personal property- not sellers.

### LINES 1 THROUGH 9

COLUMN A: AMOUNT SUBJECT TO USE TAX - On the appropriate district 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 within the appropriate district boundaries. *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 10** Enter the sum of Column C. **Carry forward this amount to Line 18a on Form REV-F009A.**

**YOU MUST ATTACH THIS SCHEDULE TO FORM REV-F009A CONSUMER USE TAX RETURN.**

**DO NOT SUBMIT A PHOTOCOPY OF A PRIOR PERIOD FORM, YOUR FILING WILL POST INCORRECTLY.**

If you have questions concerning this schedule, please call the Department's Call Center at: (866) 962-3707.