



STATE OF NEVADA
DEPARTMENT OF TAXATION
COMBINED SALES/USE TAX RETURN
TOURISM IMPROVEMENT DISTRICTS
SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)

REV-F013A

SUT:

Return for Period Ending:

Due on or Before:

Date Paid:

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

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

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

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 sales and use tax amounts are **excluded** from County totals below)

SALES TAX

| ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY) | TOTAL SALES | EXEMPT SALES | TAXABLE SALES | TAX RATE | CALCULATED TAX |
|---|-------------|--------------|---------------|------------|-------------------|
| TAX CALCULATION FORMULA | COLUMN A | - COLUMN B | = COLUMN C | x COLUMN D | = COLUMN E |
| 01 CHURCHILL | | | | 7.600% | |
| 02 CLARK | | | | 8.375% | |
| 03 DOUGLAS | | | | 7.100% | |
| 04 ELKO | | | | 7.100% | |
| 05 ESMERALDA | | | | 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% | |
| TOTALS | | | | | |

18. TOTAL CALCULATED SALES (18a) AND USE (18c) TAX SUM OF COLUMN E →
- 18b. TOTAL CALCULATED SALES (18b) AND USE (18d) TAX FROM SCHEDULE A (LINE 10a)
19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING ((LINE 18a + LINE 18b) x 0.25%)
20. NET SALES TAX ((LINE 18a + LINE 18b) - LINE 19)

| | |
|------|--|
| 18a. | |
| 18b. | |
| 19. | |
| 20. | |

SUM OF COLUMN H → 18c.
SCHEDULE A (LINE 10b) → 18d.

COLLECTION ALLOWANCE IS FOR SALES TAX ONLY. THERE
IS NO COLLECTION ALLOWANCE FOR USE TAX

21. NET SALES AND USE TAX (LINE 20 + LINE 18c + LINE 18d)
22. PENALTY (See Instructions for current rate & calculation)
23. INTEREST (See Instructions for current rate & calculation)
24. PLUS LIABILITIES ESTABLISHED BY THE
DEPARTMENT
25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT
26. TOTAL AMOUNT DUE AND PAYABLE
27. TOTAL AMOUNT REMITTED WITH RETURN

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



STATE OF NEVADA

DEPARTMENT OF TAXATION

SALES AND USE TAX: SCHEDULE A

TOURISM IMPROVEMENT DISTRICTS

SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)

REV-F013A

SUT:

Return for Period Ending:

Due on or Before:

Date Paid:

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

Attach to: Form REV-F013A: Combined Sales/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

SALES TAX

| ENTER AMOUNTS IN DISTRICT OF SALES/USE (OR DISTRICT OF DELIVERY) | TOTAL SALES | EXEMPT SALES | TAXABLE SALES | TAX RATE | CALCULATED TAX |
|---|-------------|--------------|---------------|------------|-------------------|
| TAX CALCULATION FORMULA | COLUMN A | - COLUMN B | = COLUMN C | x COLUMN D | = COLUMN E |
| 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 SALES (10a) AND USE (10b) TAX

SUM OF COLUMN E → 10a.

(CARRY FORWARD TO LINE 18b ON FORM REV-F013A)

USE TAX

| AMOUNT SUBJECT TO USE | TAX RATE | CALCULATED TAX |
|--------------------------|------------|-------------------|
| COLUMN F | x COLUMN G | = COLUMN H |
| | 8.375% | |
| | 8.375% | |
| | 8.265% | |
| | 8.265% | |
| | 8.265% | |
| | 8.265% | |
| | 8.375% | |
| | 8.265% | |
| | 8.375% | |
| | 8.375% | |

SUM OF COLUMN H → 10b.

(CARRY FORWARD TO LINE 18d ON FORM REV-F013A)

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 chiropodist; (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) \times 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) \times Tax Rate (Column G) = Calculated Tax (Column H).

LINE 18a Enter the total sum of Column E.

LINE 18b Enter the amount from Box 10a of the SALES AND USE TAX: SCHEDULE A (if applicable).

LINE 18c Enter the total sum of Column H.

LINE 18d Enter the amount from Box 10b of the SALES AND USE TAX: SCHEDULE A (if applicable).

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 the sum of Line 18a and Line 18b \times 0.25% (or .0025). NOTE: Pursuant to NRS 372.370, the Collection Allowance is applicable to Sales Tax only.

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

LINE 21 Add Line 20 to the sum of Line 18c and Line 18d 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 | 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 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, multiply Line 21 \times 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, 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.

SALES AND USE TAX: SCHEDULE A INSTRUCTIONS

This schedule is for use by sellers of tangible personal property registered with the Department

LINES 1 THROUGH 9

COLUMN A: TOTAL SALES - On the appropriate district line, enter the amount of all sales (excluding the sales tax collected) related to Nevada business within the appropriate district boundaries 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 chiropodist; (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) \times Tax Rate (Column D) = Calculated Tax (Column E).

COLUMN F: AMOUNT SUBJECT TO USE TAX - On the appropriate district 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 within the appropriate district boundaries 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) \times Tax Rate (Column G) = Calculated Tax (Column

H). LINE 10a Enter the total of Column E. Carry forward this amount to Line 18b on Form REV-F013A.

LINE 10b Enter the total of Column H. Carry forward this amount to Line 18d on Form REV-F013A.

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 ATTACH THIS SCHEDULE TO FORM REV-F013A COMBINED SALES/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 our Department's Call Center at: (866) 962-3707.