



STATE OF NEVADA
DEPARTMENT OF TAXATION
COMBINED SALES AND USE TAX RETURN

REV-F013A

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

SALES TAX

ENTER AMOUNT OF SALES OR USE TAX MEASURE PER COUNTY (OR COUNTY OF DELIVERY OR STORAGE)	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 CARSON CITY				7.600%	
02 CHURCHILL				7.600%	
03 CLARK				8.375%	
04 DOUGLAS				7.100%	
05 ELKO				7.100%	
06 ESMERALDA				6.850%	
07 EUREKA				6.850%	
08 HUMBOLDT				6.850%	
09 LANDER				7.100%	
10 LINCOLN				7.100%	
11 LYON				7.100%	
12 MINERAL				6.850%	
13 NYE				7.600%	
14 PERSHING				7.100%	
15 STOREY				7.600%	
16 WASHOE				8.265%	
17 WHITE PINE				7.725%	
TOTALS					

USE TAX

AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
COLUMN F	x COLUMN G	= COLUMN H
	7.600%	
	7.600%	
	8.375%	
	7.100%	
	7.100%	
	6.850%	
	6.850%	
	6.850%	
	7.100%	
	7.100%	
	7.100%	
	6.850%	
	7.600%	
	7.100%	
	7.600%	
	8.265%	
	7.725%	

18. SUM OF COLUMN E →

18a. SCHEDULE A - LINE 10a →

18b. TOTAL SALES TAX (LINE 18 + LINE 18a) →

18c. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18b x 0.25%) →

18d. NET SALES TAX (LINE 18b - LINE 18c) →

18.	
18a.	
18b.	
18c.	
18d.	

19. SUM OF COLUMN H →	19.	
19a. SCHEDULE A - LINE 10b →	19a.	
19b. NET USE TAX (LINE 19 + 19a) →	19b.	

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

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

20. NET SALES AND USE TAX (LINE 18d + LINE 19b)

21. PENALTY (See instructions for rate and calculation)

22. INTEREST (See instructions for rate and calculation)

23. PLUS SURCHARGE FROM SCHEDULE B

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

20.	
21.	
22.	
23.	
24.	
25.	
26.	
27.	



STATE OF NEVADA
DEPARTMENT OF TAXATION
SALES AND USE TAX: SUPPLEMENTAL
SCHEDULE A - TOURISM IMPROVEMENT
DISTRICTS & SPORTS AND ENTERTAINMENT
IMPROVEMENT DISTRICT (SEID)

REV-F013A

SUT: - -

Return for Period:

Due on or Before:

Date Paid: ☐

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

Attach and submit with Page 1, if applicable.

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

SALES TAX

ENTER AMOUNT OF SALES
OR USE TAX MEASURE PER
DISTRICT (OR DISTRICT OF
DELIVERY OR STORAGE)

	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 4TH & STEWART				8.375%	
02 AREA 15				8.375%	
03 CABELA'S				8.265%	
04 FREIGHT HOUSE				8.265%	
05 LEGENDS				8.265%	
06 SYMPHONY PARK				8.375%	
07 TESSERA				8.265%	
08 SEID STADIUM				8.375%	
09 VEGAS IMMERSIVE				8.375%	

10a. SUM OF COLUMN E → 10a.

TRANSFER THIS AMOUNT TO LINE 18a ON PAGE 1.

USE TAX

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

10b. SUM OF COLUMN H → 10b.

TRANSFER THIS AMOUNT TO LINE 19a ON PAGE 1.



STATE OF NEVADA
DEPARTMENT OF TAXATION
SALES AND USE TAX: SUPPLEMENTAL
SCHEDULE B - LIQUOR SURCHARGE FEE

REV-F013A

SUT: - -

Return for Period:

Due on or Before:

Date Paid: ☐

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

Attach and submit with Page 1, if applicable.

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

This supplemental schedule is for covered food establishments to report the liquor surcharge fees owed on alcoholic beverages sealed by the covered food establishment and sold to a consumer to-go or delivered by the covered food establishment or a delivery support service.

ENTER NUMBER OF SINGLE SERVINGS SOLD PER COUNTY (OR COUNTY OF DELIVERY)	TOTAL SINGLE SERVINGS SOLD COLUMN A	SURCHARGE PER SINGLE SERVING x COLUMN B	TOTAL FEE OWED = COLUMN C
01 CARSON CITY		\$0.50	
02 CHURCHILL		\$0.50	
03 CLARK		\$0.50	
04 DOUGLAS		\$0.50	
05 ELKO		\$0.50	
06 ESMERALDA		\$0.50	
07 EUREKA		\$0.50	
08 HUMBOLDT		\$0.50	
09 LANDER		\$0.50	
10 LINCOLN		\$0.50	
11 LYON		\$0.50	
12 MINERAL		\$0.50	
13 NYE		\$0.50	
14 PERSHING		\$0.50	
15 STOREY		\$0.50	
16 WASHOE		\$0.50	
17 WHITE PINE		\$0.50	

The liquor surcharge may be collected and remitted only if the board of county commissioners of a county and the governing body of an incorporated city has adopted an ordinance authorizing its collection.

18. SUM OF COLUMN C → 18.

TRANSFER THIS AMOUNT TO LINE 23 ON PAGE 1.

COMBINED SALES AND USE TAX RETURN INSTRUCTIONS

(This return is for use by sellers of tangible personal property who are registered with the Department.)

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS. IF YOU FILE THIS RETURN ON 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. Alternatively, you can file an amended return on **My Nevada Tax**.

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 chiropractor; (i) food products sold for home preparation and consumption; and/or (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 18: Enter the sum of Column E, Calculated Tax.

LINE 18a: Enter the amount on Line 10a of Sales and Use Tax: Supplemental Schedule A - Tourism Improvement Districts & Sports and Entertainment Improvement District (SEID).

LINE 18b: Enter the Total Sales Tax by adding Line 18 to Line 18a.

LINE 18c: Collection Allowance - only take the collection allowance 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 18b × 0.25% (or .0025). NOTE: Pursuant to NRS 372.370, the Collection Allowance is applicable to Sales Tax only.

LINE 18d: Enter the amount of Net Sales Tax by subtracting Line 18c from Line 18b.

LINE 19: Enter the sum of Column H, Calculated Tax.

LINE 19a: Enter the amount on Line 10b of Sales and Use Tax: Supplemental Schedule A - Tourism Improvement Districts & Sports and Entertainment Improvement District (SEID).

LINE 19b: Enter the amount of Net Use Tax by adding Line 19 to Line 19a.

LINE 20: Enter the Net Sales and Use Tax by adding Line 18d to Line 19b.

LINE 21: 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 20) 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 on January 20th but not paid until February 4th. The number of days late is 15 so the penalty is 4%. The penalty amount is automatically calculated if you complete this form on **My Nevada Tax**.

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, interest will accrue. To calculate interest, multiply Line 20 × 0.75% (or .0075) for each month, or fraction thereof, the payment is late. The interest amount is automatically calculated if you complete this form on **My Nevada Tax**.

LINE 23: Enter the amount of Total Fees Owed from Sales and Use Tax: Supplemental Schedule B - Liquor Surcharge Fee, if applicable.

LINE 24: Enter any amount due for prior reporting periods for which you have received a 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: Enter the total amount due and payable to the Department of Taxation by adding Lines 20 through 24 and subtracting Line 25.

LINE 27: Enter the total amount remitted with the return.

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

SALES AND USE TAX: SUPPLEMENTAL SCHEDULE A - TOURISM IMPROVEMENT DISTRICTS & SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID) INSTRUCTIONS

This schedule is for use by sellers of tangible personal property reporting tax in a special district, which has been approved by 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 chiroprapist; (i) food products sold for home preparation and consumption; and/or (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 sum of Column E. Transfer this amount to Page 1, Line 18a.

LINE 10a: Enter the sum of Column H. Transfer this amount to Page 1, Line 19a.

SALES AND USE TAX: SUPPLEMENTAL SCHEDULE B - LIQUOR SURCHARGE FEE INSTRUCTIONS

This schedule is for use by a covered food establishment (establishment) registered with the Department that sells alcoholic beverages to consumers for to-go or delivery by the establishment, or by a delivery support service acting on behalf of an establishment.

Pursuant to Nevada Revised Statutes 369.4891, an establishment may sell at retail an alcoholic beverage in a container sealed by the establishment for consumption off the premises after the board of county commissioners of a county or the governing body of an incorporated city enacts an ordinance authorizing such sales. Such alcoholic beverages may also be delivered by a delivery support service acting on behalf of an establishment.

A \$.50 surcharge applies to the retail sale of each single serving of an alcoholic beverage sold in a container sealed by an establishment for consumption off the premises. A single serving of an alcoholic beverage is the volume of an individual alcoholic beverage according to the menu, recipe or practice of the establishment making the sale to a consumer. If multiple servings of an alcoholic beverage are sold at retail and sealed in a single container for consumption off the premises, the surcharge must be collected for each such serving. The surcharge is to be charged, collected and remitted to the Department by the establishment, or by a delivery support service acting on behalf of an establishment, on the establishment's or delivery support service's monthly or quarterly REV-F013A Combined Sales and Use Tax Return on Page 1, Line 23.

LINES 1 THROUGH 17:

COLUMN A: TOTAL SINGLE SERVINGS SOLD - Enter the total single servings sold during the reporting period. Enter an amount on all applicable county Lines (1 - 17).

COLUMN B: SURCHARGE PER SINGLE SERVING - This is the surcharge fee per single serving. The surcharge fee is \$.50 per single serving.

COLUMN C: TOTAL FEE OWED - Enter the total fee owed per county for the reporting period. This amount is Column A multiplied by Column B for each applicable county.

LINE 18: Enter the sum of Column C on this line. This is the Total Surcharge Fees Owed. Transfer this amount to Page 1, Line 23.

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.

IF APPLICABLE, YOU MUST SUBMIT THESE SUPPLEMENTAL SCHEDULES WITH PAGE 1- COMBINED SALES AND USE TAX RETURN.

DO NOT SUBMIT A PHOTOCOPY OF A PRIOR PERIOD FORM OR YOUR FILING WILL POST INCORRECTLY. If you have questions concerning these schedules, please call our Call Center at (866) 962-3707, Monday through Friday.