



STATE OF NEVADA
DEPARTMENT OF TAXATION
QUARTERLY EXHIBITION FACILITY FEE
(EFF) RETURN

TID# - LOC: -

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

Check this box if this is an amended return for the specified filing period

Make checks payable to: Nevada Department of Taxation

Total Number of Events held in Nevada		
1.	Total Number of Businesses (represents the # of businesses at each event, multiplied by the # of days each event was held. see instructions)	
2.	Fees Due (# of businesses x \$1.25)	
3.	Penalty (see instructions for rate)	
4.	Total Amount Due and Payable (Line 2 + Line 3 + Line 4 + Line 5 – Line 6)	
5.	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

EXHIBITION FACILITY FEE INSTRUCTIONS QUARTERLY FILING

A person or governmental entity that operates a facility at which one or more exhibitions are held is responsible for the payment of a licensing fee on behalf of the persons who do not have a State Business License, but who take part in the exhibition for a purpose related to the conduct of a business.

“Exhibition” to mean a trade show or convention, craft show, sporting event or any other similar event involving the exhibition of property, products, goods, services, or athletic or physical skill.

DUE DATE: Per NRS 360.787 (3)(a) the operator of the facility shall, **on or before the last day of each calendar quarter** in which an exhibition is held at that facility, remit to the Department the licensing fee in the amount required.

CALCULATION OF FEES DUE:

TOTAL NUMBER OF BUSINESSES: Total number of businesses at the event without a Nevada Business License, multiplied by the number of days the event was held. **EXAMPLE:** Four (4) businesses at a convention for five (5) days would be a total of twenty (20) businesses to report. $4 \times 5 = 20$

Backup documentation should be included with the return to support the calculation of the number of businesses and the fees owed.

FILLING OUT THE RETURN:

Line 1: Enter the total number of businesses at each event, multiplied by the number of days for each event, held during the Quarter. See ‘Calculation of Fees Due’ above.

Line 2: Multiply Line 1 by \$1.25. **EXAMPLE:** $20 \times \$1.25 = \25.00

Line 3: If this return is not submitted/postmarked and the fees 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 total fees owed (Line 2) by the appropriate rate based on the table above. The result is the amount of penalty that should be entered on Line 3. **EXAMPLE:** the fees due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%. $\$25.00 \times 4\%$ (or 0.04) = \$1.00

Line 4: Add Line 2 to Line 3 and enter the result.

Line 5: Enter the amount remitted with return.

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Carson City, NV 89706

If you have questions concerning this return, please call the Department of Taxation. Carson City District Office at 775-684-2000.