

**Transportation Connection Tax
Common Carrier, Taxicabs, Transportation Networks**

For Department Use Only

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
3850 ARROWHEAD DRIVE
CARSON CITY, NV 89706

Return for month ending

Due on or before

Date paid

If the address as shown is incorrect, please make any corrections before mailing the return.

**IF POSTMARKED AFTER DUE DATE,
PENALTY AND INTEREST WILL APPLY**

COMMON MOTOR CARRIERS OF PASSENGERS

1. TOTAL FARES CHARGED THIS MONTH 1.

TAXICAB

2. TOTAL FARES CHARGED THIS MONTH 2.

TRANSPORTATION NETWORK COMPANY

3. TOTAL FARES CHARGED THIS MONTH 3.

4. TOTAL COMBINED FARES CHARGED THIS MONTH- (Line 1 + Line 2 + Line 3) 4.

5. TOTAL CALCULATED TAX [Line 4 x 3% (0.03)] 5.

6. CREDITS (Overpayments as determined by the Department) 6.

7. NET AMOUNT DUE (Line 5 - Line 6) 7.

8. PENALTY IF LATE (See Instructions) 8.

9. INTEREST IF LATE (See Instructions) 9.

10. OUTSTANDING LIABILITIES (As determined by the Department) 10.

11. TOTAL AMOUNT DUE AND PAYABLE (Line 7 + Line 8 + Line 9 + Line 10) 11.

12. AMOUNT PAID 12.

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.**

**MAKE CHECKS PAYABLE TO
NEVADA DEPT OF TAXATION**

**A RETURN MUST BE FILED EVEN IF
NO TAX LIABILITY EXISTS**

To email, save this form to your computer and email the attachment to nevadaolt@tax.state.nv.us with the subject of 'Transportation Connection return'. Your email, including attachments, cannot exceed 10 MB.

ENTER NAME OF PERSON SIGNING RETURN _____

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

TITLE PHONE NUMBER (WITH AREA CODE)

FEDERAL TAX ID NUMBER (EIN OR SSN) DATE

**NEVADA DEPARTMENT OF TAXATION
TRANSPORTATION CONNECTION TAX**

Definitions:

NRS 706.041 "Common motor carrier of passengers" defined. "Common motor carrier of passengers" means any person or operator, including a taxicab motor carrier, who is held out to the public as willing to transport by vehicle from place to place, either upon fixed route or on-call operations, passengers or passengers and light express for all who may choose to employ the person or operator.

NRS 706.8816 "Taxicab" defined.

1. "Taxicab" means a motor vehicle or vehicles which is designed or constructed to accommodate and transport not more than six passengers, including the driver, and is:
 - (a) Fitted with a taximeter or other device to indicate and determine the passenger fare charged;
 - (b) Used in the transportation of passengers or light express or both for which a charge or fee is received; or (c) Operated in any service which is held out to the public as being available for the transportation of passengers from place to place in the State of Nevada.
2. "Taxicab" does not include a motor vehicle of:
 - (a) A common motor carrier.
 - (b) A contract motor carrier which operates along fixed routes.
 - (c) An employer who operates the vehicle for the transportation of the employees of that employer, whether or not the employees pay for the transportation.

AB176 Sec. 19 "Transportation network company" or "company" means an entity that uses a digital network or software application service to connect a passenger to a driver who can provide transportation services to the passenger.

RETURN INSTRUCTIONS:

1. **Common Carriers of Passengers: Enter the amount of fares charged this month.**
2. **Taxicab: Enter the amount of fares charged this month.**
3. **Transportation Network Company: Enter the amount of fares charged this month.**
4. **Enter total amount of fares this month (Line 1 + Line 2 + Line 3)**
5. **Calculated Tax - Multiply Line 4 x 3% (0.03)**
6. **Credits - Enter the amount of overpayment of Transportation Connection Tax made in prior reporting periods for which you have received a Department of Taxation credit notice.**
7. **Enter Net Tax Due. (Line 5 minus Line 6)**
8. **Penalty - 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%. Determine the number of days late the payment is, and multiply the net tax owed (Line 5) by the appropriate rate based on the table below. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.**

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

9. **Interest - To calculate interest for each month late, multiply Line 5 x 0.75% (or .0075). The penalty and interest amounts are automatically calculated if you complete this form on-line.**
10. **Outstanding Liabilities - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.**
11. **Total Amount Due. (Line 7 + Line 8 + line 9 + Line 10)**
12. **Amount Paid - Enter the amount remitted with this return.**