



STATE OF NEVADA  
DEPARTMENT OF TAXATION  
PEER-TO-PEER CAR SHARING FEE  
RETURN - STATE AND COUNTY (PTP)

PTP:

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

1.	Total Dollar Amount for Which Passenger Cars Were Shared During the Calendar Quarter (Ex. 3 cars shared for \$100 each = \$300)	
2.	Fee Due [multiply total dollar shared (Line 1) by 10% or .10]	
3.	Total Dollar Amount for Which Passenger Cars Were Shared During the Calendar Quarter - Clark County	
4.	Total Dollar Amount of Passenger Cars Shared as Replacement Vehicles (Clark Only)	
5.	Net Shared (Clark Only, Line 3 - Line 4)	
6.	Fee Due (Clark Only, Line 5 x 2% or .02)	
7.	Total Dollar Amount for Which Passenger Cars Were Shared During the Calendar Quarter - Washoe County	
8.	Total Dollar Amount of Passenger Cars Shared as Replacement Vehicles (Washoe Only)	
9.	Net Shared (Washoe Only, Line 7 - Line 8)	
10.	Fee Due (Washoe Only, Line 9 x 2% or .02)	
11.	Total Fees Due (Line 2 + Line 8 + Line 12)	
12.	Less Credit(s) Approved by the Department	
13.	Penalty (see instructions for rate)	
14.	Interest (see instructions on how to calculate interest)	
15.	Plus Liabilities Established by the Department	
16.	Total Amount Due and Payable (Line 13 - Line 14 + Line 15 + Line 16 + Line 17)	
17.	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**

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SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

TITLE

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FEDERAL TAX ID NUMBER (EIN OR SSN)

DATE

PHONE NUMBER (WITH AREA CODE)

## **INSTRUCTIONS FOR PASSENGER CAR PEER-TO-PEER CAR SHARING FEES COMBINED RETURN – STATE AND COUNTIES**

Peer to Peer Car Sharing Programs are required to retain their records and books for 4 years and make the records available for inspection by Department of Taxation upon demand at reasonable times during regular business hours (NRS 482C.245).

**NOTE:** If Line 1 is zero, you may stop there and go to the signature portion of the return. **Return must be filed even if no shares occurred or fees collected.**

Line 1: Enter the total dollar amount for which passenger cars were shared during the calendar quarter. Per NRS 482C.230, the peer-to-peer car sharing program shall charge and collect from the shared vehicle driver a fee of 10% (.10) of the total amount for which the shared vehicle was shared with the shared vehicle driver. The following items **must not be included** in the total amount for which the shared vehicle was shared: 1) the amount of any fee charged and collected pursuant to NRS 244A.810 or NRS 244A.860, as applicable; 2) the amount of any charge for fuel used to operate the shared vehicle; 3) the amount of any fee or charge for the delivery, transportation or other handling of the shared vehicle by an agent of the peer-to-peer vehicle sharing program, not including the shared vehicle driver; 4) the amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property; and 5) the amount of any charges assessed against a shared vehicle driver for damages for which the shared vehicle driver is held responsible.

Line 2: Multiply total shared (Line 1) by 10% or .10 and enter the amount.

Line 3: Enter the total dollar amount for which Peer-to-Peer passenger cars were shared in **Clark County** during the calendar quarter. (Ex 3 cars were shared for \$100 each, the total for Line 1 is \$300.00). This amount is to exclude any taxes or other fees imposed by a governmental entity.

Line 4: Enter the total dollar amount of passenger cars shared as replacement vehicles in **Clark County only**.

Line 5: Enter the net dollar amount of passenger cars shared in **Clark County only** (Line 4 minus Line 5).

Line 6: Multiply net dollar amount of passenger cars shared in **Clark County only** (Line 5) by 2% (.02) and enter the amount.

Line 7: Enter the total dollar amount for which Peer-to-Peer passenger cars were shared in **Washoe County** during the calendar quarter. This amount is to exclude any taxes or other fees imposed by a governmental entity.

Line 8: Enter the total dollar amount of passenger cars shared as replacement vehicles in **Washoe County**.

Line 9: Enter the net dollar amount of passenger cars shared in **Washoe County** (Line 7minus Line 8).

Line 10: Multiply net dollar amount of passenger cars shared in **Washoe County** (Line 9) by 2% (.02) and enter amount.

Line 11: Enter the **total** Peer-to-Peer passenger cars fees due for the calendar quarter, including State and both counties (Line 2 plus Line 6 plus Line 10).

Line 12: Enter the amount of any overpayments made in prior periods or credits for which you have received a credit notice from the Department. Do not take a credit if you have previously asked for a refund. NOTE: Only credits established by the Department can be used.

Line 13: If this return is not submitted/postmarked and the fees 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 late the payment is made per NAC 360.395. 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 the payment is late and multiply the net fee owed (Line 13) by the appropriate rate shown in the table above and enter the amount. For example: the fees were due January 31 but not paid until February 15. The number of days late is 15 so the penalty is 4%.

Line 14: If this return is not submitted/ postmarked and the fees paid on or before the due date as shown on the face of this return, enter the amount of interest owed. To calculate interest, multiply Line 13  $\times$  0.75% (or .0075) for every month, or fraction thereof, late.

Line 15: Enter any amount due for prior periods for which you have received a billing notice from the Department.

Line 16: Total Amount Due: Line 13 minus Line 14, plus Line 15 through Line 17.

Line 17: Enter the amount remitted with this return.

### **DEFINITIONS & INFORMATION**

**NRS 482C.170** “**Passenger car**” means a motor vehicle designed for carrying 10 persons or less, except a motorcycle, power cycle or motor-driven cycle.

**NRS 482C.175** “**Peer-to-peer car sharing**” means the authorized use of a vehicle by an individual other than the owner of the vehicle through a peer-to-peer car sharing program.

**NRS 482C.180** “**Peer-to-peer car sharing program**” means a platform operated by a business that connects shared vehicle owners with shared vehicle drivers to enable the sharing of vehicles in exchange for money.

**NRS 482C.190** “**Shared vehicle**” means a vehicle that is shared or available for sharing through a peer-to-peer car sharing program.

**NRS 244A.810** – Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 100,000 or more but less than 700,000 may by ordinance impose a fee upon the lease of a passenger car by a short-term lessor in the county in the amount of not more than 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity. If the board of county commissioners has imposed a fee pursuant to this section, the board of county commissioners shall by ordinance require such a fee to be charged and collected, in the manner required by NRS 482C.230, when a shared vehicle that is a passenger car is shared through a peer-to-peer car sharing program in the county.

**NRS 244A.860** – Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 700,000 or more may by ordinance impose a fee upon the lease of a passenger car by a short-term lessor in the county in the amount of not more than 2 percent of the total amount for which the passenger car was leased, excluding any taxes or other fees imposed by a governmental entity. If the board of county commissioners has imposed a fee pursuant to this section, the board of county commissioners shall by ordinance require such a fee to be charged and collected, in the manner required by NRS 482C.230, when a shared vehicle that is a passenger car is shared through a peer-to-peer car sharing program in the county.