

PASSENGER CAR, GOVERNMENTAL SERVICES FEE RETURN

Mail to:
Nevada Department of Taxation
1550 College Parkway #115
Carson City NV 89706

FOR DEPARTMENT USE ONLY	
Postmark Date: _____	_____
Amount: _____	Check #: _____

For quarter ending
Due on or before

If postmarked after due date
penalty and interest will apply

NOTE: PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING RETURN. A RETURN MUST BE FILED EVEN IF NO RENTALS WERE MADE

1.	DOLLAR AMOUNT OF LEASES DURING CALENDAR QUARTER from passenger car short-term leases	\$ _____
2.	TOTAL VEHICLE LICENSING FEES & TAXES PAID TO DMV DURING CALENDAR QUARTER	\$ _____
3.	TOTAL RECOVERY SURCHARGES COLLECTED DURING CALENDAR QUARTER	\$ _____
4.	TAX DUE (Multiply Total Leases (Line 1) by 6% or .06)	\$ _____
5.	LESS CREDITS APPROVED BY THE DEPARTMENT	\$ _____
6.	TOTAL RENTAL FEES DUE (LINE 4 MINUS LINE 5)	\$ _____
7.	PENALTY (SEE INSTRUCTIONS FOR RATE)) For periods prior to April 1, 2007 the penalty is 10%.	\$ _____
8.	INTEREST (1% or .01 OF LINE 6 FOR EACH MONTH OR FRACTION OF A MONTH LATE)	\$ _____
9.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$ _____
10.	TOTAL AMOUNT DUE AND PAYABLE (Add Lines 6 through 9)	\$ _____
11.	TOTAL AMOUNT REMITTED WITH RETURN	\$ _____

I hereby certify that this return including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature		Name Of Preparer	
Title	Fed Id Or Soc Sec #	Phone Number	Date

INFORMATION

NRS 482.053(5) "Short-term Lessor" means a person who has leased a vehicle to another person for a period of 31 days or less, or by the day, or by the trip.

NRS 482.087 "Passenger Car" means a motor vehicle designed for carrying 10 persons or less, except a motorcycle, power cycle or motor-driven cycle.

NRS 482.300 Short-term Lessor Must Be Licensed: It is unlawful for any person to engage in the activities of a short-term lessor unless such person has been licensed pursuant to NRS 482.363.

NRS 482.313 requires returns to be filed and fees remitted on or before the last day of the month following each calendar quarter. Full and complete records must be maintained for 36 months for audit purposes.

FEE RETURN INSTRUCTIONS

Complete all line items on the return. NOTE: If line 1 on the return is zero you may stop there and go to the signature portion of the return. **Returns must be filed even if no leases were made or fees collected.**

1. Enter the total dollar amount of short-term leases of passenger cars during the calendar quarter on line 1. The lessor shall charge and collect from the short-term lessee a fee of 6 percent of the total amount for which the passenger car was leased. This amount **is to include** the amount charged for collision damage waiver. The following items **must not be included** in the total amount: The amount of any recovery surcharge charged and collected, the amount of any charge for fuel used to operate the passenger car, the amount of any fee or charge for the delivery, transportation or other handling of the passenger car, the amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance coverage for personal property and the amount of any charges assessed against a short-term lessee for damages for which the short-term lessee is held responsible.
2. Enter the total dollar amount of vehicle licensing fees and taxes paid to the Department of Motor Vehicles during the calendar quarter listed on line 2. Vehicle licensing fees and taxes are registration fees, title fees, transfer fees, basic privilege taxes, duplicate and replacement fees, plate fees, or short term lessor 20 day permit fees.
3. Enter the total dollar amount of recovery surcharges charged and collected during the calendar quarter on line 3. Lessors may charge and collect from the short-term lessee a recovery surcharge not to exceed 4 percent of the total amount for which the passenger car was leased. In charging and collecting the recovery surcharge, the following items **must not be included** in the total amount for which the passenger car was leased: The amount of the governmental services fee charged and collected, the amount of any charge for a collision damage waiver or similar instrument that acts as a waiver of the short-term lessor's right to collect from the short-term lessee for any damage to the passenger car, the amount of any charge for fuel used to operate the passenger car, the amount of any fee or charge for the delivery, transportation or other handling of the passenger car, the amount of any fee or charge for insurance, including, without limitation, personal accident insurance, extended coverage or insurance covering for personal property, the amount of any charges assessed against a short-term lessee for damages for which the short-term lessee is held responsible and the amount of any concession fee or charge that the short-term lessor is required to pay to do business at an airport, if applicable and passes on to the short-term lessee of the passenger car.
4. Multiply total leases (Line 1) by 6% or .06 and enter amount on line 4.
5. Enter amount due to you for overpayments made in prior periods for which you have received a credit notice. Do not take the credit if you have asked for a refund. NOTE: Only credits established by the Department may be used.
6. Subtract Line 5 from Line 4. This is your total rental fees due. Enter this total on line 6.
7. If this return will not be submitted/postmarked and the taxes 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%. Determine the number of days late the payment is and multiply the net tax owed 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

8. If this return will not be postmarked and the taxes paid on or before the due date as shown on the return, enter interest of 1% or .01 of line 6 for each month or fraction of a month late on line 8.
9. Enter any amount due for prior periods for which you have received a debit notice.
10. Add lines 6 through 9. This is the total amount due and payable. Enter this total on line 10.
11. Enter the total amount remitted with this return on line 11.

SHORT TERM LESSORS LOCATED IN WASHOE COUNTY OR CLARK COUNTY MUST FILE THE WASHOE COUNTY OR CLARK COUNTY CAR RENTAL FEE RETURN IN ADDITION TO THE PASSENGER CAR, GOVERNMENTAL SERVICE FEE RETURN.

Mail to: Nevada Department of Taxation
1550 College Parkway Suite 115
Carson City NV 89706

If you have any questions concerning this return, please contact the Carson City office at 775-684-2117, fax 775-684-2020.

