

**NEVADA DEPARTMENT OF TAXATION**

**PASSENGER CAR, GOVERNMENTAL SERVICES FEE RETURN**

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

TID No.

Or Account No:

FOR DEPARTMENT USE ONLY

Postmark Date: \_\_\_\_\_

Amount: \_\_\_\_\_ Check #: \_\_\_\_\_

For Quarter Ending:

Due on or before:

If postmarked after the due date penalty and interest will apply

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

<b>1</b>	DOLLAR AMOUNT OF LEASES DURING CALENDAR QUARTER From passenger car short-term leases	\$ _____
<b>2</b>	TAX DUE (Multiply Total Leases (Line 1) by 10% or 010)	\$ _____
<b>3</b>	TOTAL VEHICLE LICENSING FEES PAID TO DMV DURING CALENDAR QTR Separate form for full calendar year will also be submitted by Lessor	\$ _____
<b>4</b>	AMOUNT COLLECTED FOR THE RECOVERY OF VEHICLE LICENSING COST Separate form for full calendar year will also be submitted by Lessor	\$ _____
<b>5</b>	LESS CREDITS APPROVED & VERIFIED BY THE DEPARTMENT	\$ _____
<b>6</b>	PENALTY (SEE INSTRUCTIONS FOR RATE).	\$ _____
<b>7</b>	INTEREST (change in rate effective 7/1/2011 - 0.75% (or .0075) for each month or fraction of a month late See reverse for further instructions on figuring interest.	\$ _____
<b>8</b>	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	\$ _____
<b>9</b>	TOTAL AMOUNT DUE AND PAYABLE	\$ _____
<b>10</b>	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

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

# PASSENGER CAR, GOVERNMENTAL SERVICES 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 10% (percent) of the total amount for which the passenger car was leased. This amount **must include** the amount charged for the collision damage waiver. The following items **must not be included** in the total amount: 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. Multiply total leases (Line 1) by 10% or .10 and enter the amount on Line 2.
3. For information purposes only. Enter the total dollar amount of vehicle licensing fees paid to the Department of Motor Vehicles during the calendar quarter. 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.
4. For information purposes only. Report the amount collected during the quarter to recover the costs shown on line 3. At the end of each calendar year the Department will provide a separate form for the Lessor to report the vehicle licensing costs for that year and the amount of money collected for the recovery of its vehicle licensing costs.
5. Enter the amount due to you for overpayment(s) 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. 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 will be based on the number of days the late payment is made per NAC 360.395. The maximum penalty amount is 10%. Determine the number of days the payment is late and multiply the net tax owed by the appropriate rate shown in 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%.

<b>Number of Days Late</b>	<b>Penalty Percentage</b>	<b>Multiply by:</b>
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

For reporting periods prior to April 1, 2007 the penalty is 10%.

7. If this return will not be postmarked and the taxes paid on or before the due date as shown on the return, enter interest on line 7. Note: 7/1/2011 interest rate change: To calculate interest for each month late after 7/1/2011, multiply Line 2  $\times$  0.75% (or .0075). To calculate interest for each month late from 7/1/1999 through 6/30/2011, multiply Line 2  $\times$  1% (or .01).
8. Enter any amount due for prior periods for which you have received a Debit Notice.
9. Subtract Line 5 from Line 2. Continue by adding Lines 6, 7 and 8 to that sum. This is the Total Amount Due and Payable. Enter this total on Line 9.
10. Enter the total amount remitted with this return on Line 10.

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1550 College Parkway Suite 115  
Carson City NV 89706

If you have any questions concerning this return, please contact the Carson City District Office at 775-684-2117, or Fax questions/information to 775-684-2020 attention: Passenger Car, Governmental Services Fee.