

CLARK COUNTY CAR RENTAL
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 COMMENCING IN CLARK COUNTY from passenger car short-term leases	\$
2.	TOTAL DOLLAR AMOUNT OF PASSENGER CARS LEASED AS REPLACEMENT VEHICLES	\$
3.	NET LEASES (LINE 1 MINUS 2)	\$
4.	TAX DUE (Multiply Total Leases (Line 3) by 2% or .02)	\$
5.	LESS CREDITS APPROVED BY THE DEPARTMENT	\$
6.	TOTAL CLARK COUNTY CAR 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 (change in rate effective 7/1/2011 – 0.75% (or .0075) for each month or partial month) see reverse instructions	\$
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

SHORT TERM LEASE / CLARK COUNTY CAR RENTAL FEE RETURN 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 244A.860 Except as otherwise provided in subsection 2, the board of county commissioners of a county whose population is 400,000 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.

FEE RETURN INSTRUCTIONS

THIS RETURN MUST BE FILED ALONG WITH THE PASSENGER CAR, GOVERNMENTAL SERVICE FEE RETURN

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 commencing in Clark County during the calendar quarter on Line 1. The lessor shall charge and collect from the short-term lessee a fee of 2 percent of the total amount for which the passenger car was leased. This amount is to **exclude** any taxes or other fees imposed by a governmental entity.
2. Enter the total dollar amount of passenger cars leased as replacement vehicles in Clark County.
3. Enter the net dollar amount of passenger cars leased in Clark County (Line 1 minus Line 2)
4. Multiply net dollar amount of short-term leases of passenger cars in Clark County (Line 3) by 2% or .02 and enter amount on Line 4.
5. Enter amount of any 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 Clark County car 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 on line 8. Note: 7/1/2011 interest rate change: To calculate interest for each month late after 7/1/2011, multiply Line 6 \times 0.75% (or .0075). To calculate interest for each month late from 7/1/1999 through 6/30/2011, multiply Line 6 \times 1% (or .01).
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.

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Carson City NV 89706

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