

NEVADA DEPT OF TAXATION

COMBINED SALES AND USE TAX RETURN

Permit No.: 001- _____

Mail Original To:
 Nevada Department of Taxation
 1550 E. College Parkway
 Suite 115
 Carson City NV 89706

For Department Use Only

Enter Business Name & Address Below:

For _____ ending _____
 Due on or before: _____

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY IF LATE, ENTER NUMBER OF MONTHS _____ see instructions

If the name or address as shown is incorrect, if ownership has changed, or if you are out of business, **notify a Department of Taxation District Office immediately.**

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY)	TOTAL SALES	AMOUNT SUBJECT TO USE TAX	EXEMPTIONS	TAXABLE AMOUNT	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	+ COLUMN B	- COLUMN C	= COLUMN D	X COLUMN E	= COLUMN F
01 CHURCHILL						
02 CLARK						
03 DOUGLAS						
04 ELKO						
05 ESERALDA						
06 EUREKA						
07 HUMBOLDT						
08 LANDER						
09 LINCOLN						
10 LYON						
11 MINERAL						
12 NYE						
13 CARSON CITY						
14 PERSHING						
15 STOREY						
16 WASHOE						
17 WHITE PINE						
TOTALS						

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 SIGNATURE OF TAXPAYER OR AUTH. AGENT TITLE PHONE NUMBER (WITH AREA CODE) FEDERAL TAX IDENT. NO. DATE	18. TOTAL CALCULATED TAX (COLUMN F)	18.	
	19. ENTER COLLECTION ALLOWANCE (1/2% OR .005 OF LINE 18)	19.	
	20. NET TAXES (LINE 18 MINUS LINE 19)	20.	
	21. PENALTY (10% OF LINE 20)	21.	
	22. INTEREST (1% OF LINE 20 FOR EA. MO. PAST DUE) see instructions	22.	
	23. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	23.	
	24. LESS CREDIT(S) APPROVED BY THE DEPARTMENT	24.	-
	25. TOTAL AMOUNT DUE AND PAYABLE	25.	
	26. TOTAL AMOUNT REMITTED WITH RETURN	26.	

MAKE CHECKS PAYABLE TO NEVADA DEPARTMENT OF TAXATION

SALES/USE TAX INSTRUCTIONS

COMBINED SALES/USE TAX RETURN - Line 1 through 17

COLUMN A. Total Sales: Enter on appropriate county line the amount of all sales (do not include sales tax collected) related to Nevada business including (a) sales on which you are required to collect the use tax; (b) cash sales; (c) conditional sales; (d) sales exempt from tax; (e) leases and rentals of personal property for customers. Complete and detailed records of all sales as well as, income from all sources and expenditures for all purposes must be kept so your return can be verified by a Department auditor.

COLUMN B. Use Tax: Enter the purchase price of merchandise, equipment or other tangible personal property purchased without payment of Nevada tax (by use of your resale number, or any other reason) and used by you rather than being resold.

COLUMN C. Exemptions: Enter that portion of your sales not subject to tax, i.e., sales (a) for which you receive a resale certificate; (b) to Federal Government, State of Nevada, its agencies, cities or counties and school districts; (c) to religious or charitable organizations for which you have a copy of its exemption letter on file; (d) newspapers of general circulation published at least once a week; (e) animals, seeds, annual plants, and fertilizer, the end product of which is food for human consumption; (f) motor vehicle or special fuels used in internal combustion or diesel engines; (g) wood, presto logs, pellets, petroleum, gas and any other matter used to produce domestic heat and sold for home or household use; (h) prescription medicines dispensed pursuant to a prescription of a licensed physician, dentist or chiroprapist; (i) food products sold for home preparation and consumption; (j) out-of-state sales.

COLUMN D. Taxable amount: Column A, plus Column B, minus Column C = taxable amount entered in Column D.

COLUMN F. Calculated Tax: Multiply taxable amount(s) (Column D) by tax rate(s) (Column E) and enter in Column F.

TOTALS Total all columns. (A+B-C should equal D)

CONSUMER USE TAX RETURN - Line 1 through 17

COLUMN A. Amount subject to Use Tax: Enter total purchases subject to use tax on appropriate county line. All purchases of tangible personal property on which no Nevada sales tax has been paid, must be entered here.

COLUMN C. Calculated Tax: Multiply taxable amount(s) (Column A) by tax rate(s) (Column B) and enter in Column C.

Note: If you have a contract exemption, give contract exemption number.

TOTALS Enter total amount of Column A.

COMBINED SALES/USE and USE TAX RETURN - Line 18 through 26

LINE 18. Total calculated tax from column F on combined sales/use Tax Return or column C for Consumer Use Tax Return.

LINE 19. Collection Allowance: Compute .5% (or .005) X line 18 if return and taxes are postmarked on or before the due date as shown on the face of the return. If not postmarked by the due date the collection allowance is not allowed.

LINE 20. Net Taxes Due: Subtract line 19 from line 18.

LINE 21. If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, a 10% penalty will be assessed. Enter 10% (or .10) X line 20.

LINE 22. If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, enter 1.5% times line 20 for each month or fraction of a month late, prior to 7/1/99. After 7/1/99, use 1% for each month or fraction of a month late.

LINE 23. Enter any amount due for prior reporting periods for which you have received a Department of Taxation debit notice. Monthly notices received from the Department are not cumulative.

LINE 24. Enter amount due to you for overpayment made in prior reporting periods for which you have received a Department of Taxation credit notice. Monthly notices received from the Department are not cumulative. Do not take the credit if you have applied for a refund. NOTE: Only credits established by the Department may be used.

LINE 25. Total Taxes Due and Payable: Add line 20, 21, 22, and 23. Subtract amount on line 24. Enter total.

LINE 26. Total Amount Remitted: Enter total amount paid with this return.

PLEASE COMPLETE THE SIGNATURE PORTION OF THE RETURN, AND RETURN IN THE ENVELOPE PROVIDED.

If you have questions concerning this return, please call one of the Department of Taxation offices listed below.

Carson City (775) 687-4820 Las Vegas (702) 486-2300 Reno (775) 688-1295