



**COMBINED TRANSIENT LODGING TAX
MONTHLY TAX RETURN
NON-RESORT WITHIN 35 MILES OF LVCC
THIS IS NOT A BUSINESS LICENSE**

Clark County Business License
500 S Grand Central Pkwy 3rd Floor
Box 551810
Las Vegas, NV 89155-1810
(702) 455-3557 (800) 328-4813 opt 3

TAX ACCOUNT NO.	DUE DATE

NOTICE: A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

LOCATION ADDRESS:

NON-RESORT WITHIN 35 MI. FROM LV CONVENTION CENTER

SEE BACK PAGE FOR ADDITIONAL INFORMATION

TOTAL NUMBER OF ROOM NIGHTS AVAILABLE FOR MONTH _____

TOTAL NUMBER OF ROOM NIGHTS RENTED FOR MONTH _____

TOTAL NUMBER OF ROOM NIGHTS VACANT FOR MONTH _____

(The reported room nights should include a count of every room with an external access doorway, regardless of the ability to combine two rooms into a single suite.)

TAXABLE RENTAL REVENUE

01. TOTAL RENTAL REVENUE	01. _____	•
02. ALLOWABLE DEDUCTIONS	02. _____	•
03. TAXABLE RENTAL REVENUE	03. _____	•

TAX PER COUNTY CODE SECTIONS 4.08.020, 4.08.025, 4.08.030 & 4.08.031 - TRANSIENT LODGING - 8%

04. TAX (Multiply amount at line 3 by 8%)	04. _____	•
05. ADMINISTRATIVE FEE (11% of line 4 after 15 days from due date)	05. _____	•
06. INTEREST (1.5% of line 4 per month or fraction thereof after 15 days)	06. _____	•
07. REINSTATEMENT FEE (10% of line 4 after 30th day from due date)	07. _____	•
08. UNLICENSED FEE (25% of line 4, if applicable. See back for instructions)	08. _____	•
09. AMOUNT DUE (add lines 4, 5, 6, 7 & 8)	09. _____	•

TAX PER COUNTY CODE SECTION 4.08.015 - TRANSIENT LODGING - 4%

10. TAX (Multiply amount at line 3 by 4%)	10. _____	•
11. LESS 2% OF LINE 10 (disallowed after 15 days from due date)	11. _____	•
12. NET AMOUNT OF TAX (line 10 less line 11)	12. _____	•
13. ADMINISTRATIVE FEE (11% of line 10 after 15 days from due date)	13. _____	•
14. INTEREST (1.5% of line 10 per month or fraction thereof after 15 days)	14. _____	•
15. REINSTATEMENT FEE (10% of line 10 after 30 th day from due date)	15. _____	•
16. UNLICENSED FEE (25% of line 10, if applicable. See back for instructions)	16. _____	•
17. AMOUNT DUE (add lines 12, 13, 14, 15 & 16)	17. _____	•

PAYMENT DUE

18. TOTAL TAX, FEES, AND INTEREST (add lines 9 and 17)	18. _____	•
19. OVERCOLLECTED TAX (Actual tax collected less line 4 & line 10)	19. _____	•
20. CREDIT (DO NOT WRITE ON THIS LINE. FOR DEPARTMENT USE ONLY)	20. _____	•
21. TOTAL AMOUNT DUE (add lines 18 & 19)	21. _____	•

**PLEASE COMPLETE THIS FORM AND RETURN WITH PAYMENT.
MAKE CHECKS PAYABLE TO CLARK COUNTY DEPARTMENT OF BUSINESS LICENSE**

COMBINED TRANSIENT LODGING TAX MONTHLY TAX RETURN INFORMATION

INSTRUCTIONS FOR PREPARATION OF FORM -

Complete, step-by-step instructions for preparation of the Combined Transient Lodging Tax Monthly Tax Return, including definitions and examples of Total Rental Revenue and Allowable Deductions, are available in the Combined Transient Lodging Monthly Tax Return Preparer's Guide provided on our website at:

www.clarkcountynv.gov/Depts/business_license/Pages/TransientLodgingGuidance.aspx

Preparers are strongly encouraged to review the information contained in the Preparer's Guide in order to help ensure proper preparation of this return. Some additional information regarding preparation of this return has been included below.

DUE DATE –

Returns are due the first day of the month following the reported month.

- Returns must be received no later than 15 days after the due date in order to avoid administrative fees and interest (at Lines 5, 6, 13, and 14), as well as disallowance of the discount (at Line 11).
- Returns filed after the 30th day following the due date must also include reinstatement fees (at Lines 7 and 15).
- Any business which operated without a license or continued to operate after notice of license revocation from the Department, during any month or portion thereof, shall be required to pay an unlicensed fee (at Lines 8 and 16) on the entire amount of tax due for the month. The Department reserves the right to estimate the proper amount of tax due in any period of unlicensed operations.

LINE 20 – CREDIT -

DO NOT ENTER ANY AMOUNT ON THIS LINE. Only credits certified by the Department are authorized for deduction from the total amount due. Credits that have been certified by the Department will be printed on this line. If no amount appears on this line, you are not authorized to make any deduction from the total amount due.

GOVERNMENT EMPLOYEES –

Rents received from government employees **are not automatically exempt from the transient lodging tax**. Only payments received directly from the Federal Government or state of Nevada (via direct-pay credit card, check, or wire) for employee stays are exempt from the transient lodging tax. Payments received from employees, who are later reimbursed by a governmental agency (including payments made using employee reimbursed credit cards), are not eligible for exemption. Further, no exemption is available for employees of states other than Nevada or employees of local governments. It is important that transient lodging operators be fully informed about exemptions from the transient lodging tax. Additional information is available in the Combined Transient Lodging Monthly Tax Return Preparer's

Guide, referred to above, as well as on our website at the following address: www.clarkcountynv.gov/Depts/Business_license/Pages/TransientLodgingGuidance.aspx

AMENDMENT OF A PREVIOUSLY FILED RETURN –

See complete instructions on page 7 of the Combined Transient Lodging Monthly Tax Return Preparer's Guide for the proper preparation and filing of an amended return.

SALE OF A TRANSIENT LODGING ESTABLISHMENT -

Special rules apply that could result in a purchaser being liable for the seller's unpaid combined transient lodging taxes. For complete information, see:

www.clarkcountynv.gov/Depts/business_license/Pages/BuyingorSellingaTransientLodgingEstablishment.aspx

CONTACT INFORMATION -

Should you have any additional questions regarding proper preparation of your tax return or wish to request a printed copy of the Combined Transient Lodging Monthly Tax Return Preparer's Guide, please email us at Blauditinfo@ClarkCountyNV.gov or call us at **(702) 455-6121**.

Please retain a copy of this form as well as all supporting documents used for preparation of the tax return, including supporting evidence for any claimed deductions. Copies of these documents may be required by the Department in the event of an audit or review of reporting activity.

Pursuant to Chapter 6.04 of the Clark County Code, businesses required to have a license shall be notified by the Department before the tax return due date or license renewal date, regarding the due date of each license renewal and/or tax return required. Failure of the Department to notify any lawful business, however, shall not be held to waive payment of transient lodging taxes, fees, interest, or applicable penalties.

