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

Clark County Business License
500 S Grand Central Pkwy 3rd Fl
PO Box 551810
Las Vegas, NV 89155-1810
(702) 455 - 2258 (800) 328-4813-5

TAX ACCOUNT NO.	DUE DATE

NOTICE: A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS
SEE BACK PAGE FOR ADDITIONAL INFORMATION

LOCATION ADDRESS:

TOTAL NUMBER OF ROOM NIGHTS AVAILABLE FOR MONTH _____
TOTAL NUMBER OF ROOM NIGHTS RENTED FOR MONTH _____
TOTAL NUMBER OF ROOM NIGHTS VACANT FOR MONTH _____

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 - 2%	
10. TAX (Multiply amount at line 3 by 2%)	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 30th 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 lines18 & 19 and deduct line 20)	21. _____.____

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

BLRROG Blue
Printed:

THIS TAX RETURN IS FOR REPORTING PERIOD THRU

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:
http://www.accessclarkcounty.com/depts/business license/Pages/Transient Lodging Guidance.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 fees for unlicensed operations (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.

AMENDMENT OF A PREVIOUSLY FILED RETURN –
If an error is discovered on a Combined Transient Lodging Tax Return filed within the preceding 36 months (statute of limitations), an amended return may be filed with the Department. To amend a prior return, make a copy of the form you wish to amend. Write "AMENDED" in large black letters on the top left hand portion of the return, below the Tax Account Number. Line through any figures being corrected, making sure the original numbers remain legible. Write the correct amount next to or above the lined-through figures. Indicate the amount of credit claimed or additional amount due. Provide a written explanation and documentation to substantiate the basis of the amendment. If additional tax is due, please remit the amount along with any applicable interest and fees. If a credit is due, the credit will be used to satisfy any current or future liabilities, unless a refund is specifically requested. The Department will send a notice once a credit has been processed and is available for use or refund. Please do not apply a credit prior to receiving notice from the Department that the credit is available.

SALE OF A TRANSIENT LODGING ESTABLISHMNENT -
Be advised that in the event of a sale of transient lodging establishment, the successor owner shall be held liable for any unpaid combined transient lodging tax, interest, fees, and penalties due from the predecessor owner, unless the appropriate forms are filed with the Department requesting a statement of the seller's liability at the time of sale. Please see our website for additional information pertaining to sales of transient lodging establishments and to obtain the required forms.

CONTACT INFORMATION -
Should you have any additional questions regarding proper preparation of your tax return, please contact Alan Bacon, Assistant Audit Manager, at (702) 455-6297 or via email at: alan@co.clark.nv.us. Printed copies of the Combined Transient Lodging Monthly Tax Return Preparer's Guide may be requested by phone at (702) 455-6295 or via email request to: ARELLAA@co.clark.nv.us.

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.

Notice: 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.