



COMBINED TRANSIENT LODGING TAX
MONTHLY TAX RETURN

RESORT

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
02. ALLOWABLE DEDUCTIONS
03. TAXABLE RENTAL REVENUE

TAX PER COUNTY CODE SECTIONS 4.08.020, 4.08.025, 4.08.030 & 4.08.031 - TRANSIENT LODGING - RESORT - 7%

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

TAX PER COUNTY CODE SECTION 4.08.015 - TRANSIENT LODGING - RESORT - 5%

10. TAX (Multiply amount at line 3 by 5%)
11. LESS 2% OF LINE 10 (disallowed after 15 days from due date)
12. NET AMOUNT OF TAX (line 10 less line 11)
13. ADMINISTRATIVE FEE (11% of line 10 after 15 days from due date)
14. INTEREST (1.5% of line 10 per month or fraction thereof after 15 days)
15. REINSTATEMENT FEE (10% of line 10 after 30th day from due date)
16. UNLICENSED FEE (25% of line 10, if applicable. See back for instructions)
17. AMOUNT DUE (add lines 12, 13, 14, 15 & 16)

PAYMENT DUE

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

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

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 ESTABLISHMENT -

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.