



# COMBINED TRANSIENT LODGING TAX MONTHLY TAX RETURN

## SPREADSHEET VERSION

Calculates taxes due and, if applicable, fees and interest due.

### INSTRUCTIONS FOR PREPARATION OF THE RETURN -

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](http://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 the combined transient lodging tax return.

Instructions for the completion of this spreadsheet are included below. **Sections that require the user to enter information into the spreadsheet are highlighted in light blue.**

#### TAX ACCOUNT NUMBER -

For purposes of this spreadsheet, your tax account number is divided up between the first seven (7) digits prior to the period (.) and the three (3) digit tax account number extension. It is this three digit tax account number extension that designates what type of transient lodging establishment is involved, and therefore, the appropriate tax rates that

Enter the first seven digits in the first blue highlighted cell. Then click in the next cell and click on the down arrow. You will see a list of the available three digit account number extensions. Click the appropriate one. The proper type of transient lodging establishment will then display below the header and in the grey section dividers. The correct tax rate will also be displayed. **This spreadsheet will not calculate the tax, fees or interest unless you choose the correct account number extension.**

#### TAX PERIOD -

This is the period covered by the return. It always corresponds to a calendar month. Click in the cell then click on the down arrow for a list of tax periods from which to choose. Then click on the appropriate period for the return you are completing. **This spreadsheet will not calculate tax, fees or interest unless you choose the correct tax period for the return you are preparing.**

#### DUE DATE -

Returns are due the first day of the month following the period covered by the return. The spreadsheet displays this

#### DATE PAID -

Enter the date which the return was filed and paid. This date is used to determine whether the return was filed timely. It also utilizes this date to calculate any interest and fees that may be due. **This spreadsheet will not calculate the tax, fees or interest unless you enter the correct paid date.**

#### LINE 01 - TOTAL RENTAL REVENUE -

Enter the total rental revenue for the period in this cell.

#### LINE 02 - ALLOWABLE DEDUCTIONS -

Enter the amount of the allowable deductions for the period in this cell.

#### LINE 03 - TAXABLE RENTAL REVENUE -

The spreadsheet subtracts the allowable deductions from the total rental revenue to arrive at this amount.

#### LINE 04 / LINE 10 - TAX -

The spreadsheet will display the correct amount of taxes in each designated County Code section based on the taxable revenue from line 03 multiplied by the applicable tax rate.

#### LINES 05, 06, 11, 13 - ADMINISTRATIVE FEES, INTEREST, DISCOUNT -

Returns must be received within the 15 day "grace period" following the due date in order to avoid administrative fee interest, as well as disallowance of the discount. The spreadsheet calculates all of these automatically if the return is filed late.

**LINE 7 / LINE 15 - REINSTATEMENT FEES -**

Returns filed after the 30th day following the due date are assessed reinstatement fees. The spreadsheet calculates the

**LINE 08 / LINE 16 - UNLICENSED FEE -**

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 on the entire amount of tax due for the month. Click the blue check box at line 08 if this applies to you. The spreadsheet will calculate the fee. The Department reserves the right to estimate the proper amount of tax due in any period of unlicensed operations.

**LINE 09 / LINE 17 - AMOUNT DUE -**

The sum of taxes, fees and interest due for each Clark County Code section.

**LINE 18 - TOTAL TAX, FEES AND INTEREST -**

Line 09 plus line 17.

**LINE 19 - OVERCOLLECTED TAX -**

Actual tax collected less line 04 and line 10. Enter this amount in this cell.

**LINE 20 – CREDIT -**

DEPARTMENT USE ONLY

**LINE 21 - TOTAL AMOUNT DUE -**

Grand total of amounts due.

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**ADDITIONAL INFORMATION -**

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**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](http://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 tax. For complete information, see:  
[www.clarkcountynv.gov/Depts/business\\_license/Pages/BuyingorSellingaTransientLodgingEstablishment.aspx](http://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](mailto: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 taxes.

lodging taxes, fees, interest, or applicable penalties.



**COMBINED TRANSIENT LODGING TAX**  
**MONTHLY TAX RETURN**  
**THIS IS NOT A BUSINESS LICENSE**  
**BROKER - Resort - SD**

**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**

Complete all highlighted cells

TAX ACCOUNT NO.	Tax Period	Date Paid
Click for List	Click for List	
Due Date	Grace Period End	
#N/A	#N/A	

**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.)

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

DBA
ADDRESS
CITY, STATE, ZIP

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 -	BROKER - Resort - SD	- 7.50%
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04. TAX (Multiply amount at line 3 by 7.50% )	04.	-
05. ADMINISTRATIVE FEE (11% of line 4 after 15 days from due date)	05.	#N/A
06. INTEREST (1.5% of line 4 per month or fraction thereof after 15 days)	06.	#N/A
07. REINSTATEMENT FEE (10% of line 4 after 30th day from due date)	07.	#VALUE!
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.	#N/A

TAX PER COUNTY CODE SECTION 4.08.015 -	BROKER - Resort - SD	- 5.50%
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10. TAX (Multiply amount at line 3 by 5.50% )	10.	-
11. LESS 2% OF LINE 10 (disallowed after 15 days from due date)	11.	#N/A
12. NET AMOUNT OF TAX (line 10 less line 11)	12.	#N/A
13. ADMINISTRATIVE FEE (11% of line 10 after 15 days from due date)	13.	#N/A
14. INTEREST (1.5% of line 10 per month or fraction thereof after 15 days)	14.	#N/A
15. REINSTATEMENT FEE (10% of line 10 after 30th day from due date)	15.	#VALUE!
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.	#N/A

PAYMENT DUE
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18. TOTAL TAX, FEES, AND INTEREST (add lines 9 and 17)	18.	#N/A
19. OVERCOLLECTED TAX (Actual tax collected less line 4 & line 10)	19.	
20. PORTAL FEE (Applies to payments made online)	20.	-
21. NSF FEE (\$25.00 for each NSF check)	21.	-
22. CREDIT (DO NOT WRITE ON THIS LINE. FOR DEPARTMENT USE ONLY)	22.	
23. TOTAL AMOUNT DUE (add lines 18 - 21 and deduct line 22)	23.	#N/A

PLEASE COMPLETE THIS FORM AND RETURN WITH PAYMENT.

MAKE CHECKS PAYABLE TO CLARK COUNTY DEPARTMENT OF BUSINESS LICENSE