



**COMBINED TRANSIENT LODGING TAX  
MONTHLY TAX RETURN  
Non-Resort within PGC\*  
THIS IS NOT A BUSINESS LICENSE**

**Clark County Business License**

500 S Grand Central Pkwy 3rd Fl  
Box 551810  
Las Vegas, NV 89155-1810  
(702) 455-4252 (800) 328-4813  
<http://www.clarkcountynv.gov/businesslicense>

TAX ACCOUNT NO.	DUE DATE

**Non-Resort within PGC\***

LOCATION ADDRESS:

**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 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 & 4.08.033 - TRANSIENT LODGING – 8.88%**

04. TAX (Multiply amount at line 3 by 8.88%)	04	_____	.
05. ADMINISTRATIVE FEE (11% of line 4 after 15 days from due date)	05	_____	.
06. INTEREST (1.5% of line 4 per month of 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 – 4.5%**

10. TAX (Multiply amount at line 3 by 4.5%)	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 lines 4 & 10)	19	_____	.
20. CREDIT (DO NOT WRITE ON THIS LINE. FOR DEPARTMENT USE ONLY)	20	_____	.
21. TOTAL AMOUNT DUE (add lines 18 & 19, less amount on line 20, if any)	21	_____	.

**PLEASE COMPLETE THIS FORM AND RETURN WITH PAYMENT.  
TO PAY ONLINE USING CREDIT CARD, DEBIT CARD, OR E-CHECK, GO TO:  
<http://www.clarkcountynv.gov/business-license/billingandpayments/Pages/OnlineRenewal.aspx>  
TO PAY BY MAIL, PLEASE MAKE CHECK PAYABLE TO: **CLARK COUNTY BUSINESS LICENSE**  
PLEASE RETAIN A COPY OF THIS FORM FOR YOUR RECORDS.**

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

# 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://http://www.clarkcountynv.gov/Depts/business\\_license/Pages/TransientLodgingGuidance.aspx](http://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 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 within 15 days of 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.

## 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 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:

[http://http://www.clarkcountynv.gov/Depts/business\\_license/Pages/TransientLodgingGuidance.aspx](http://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 filling 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:

[http://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.

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.

\* Primary Gaming Corridor (PGC)

\*\* Stadium District (SD)