

**REMINDER:** Barrett-Jackson **MUST** receive **ALL** required Forms & Checks no later than **Wednesday September 19, 2018**

## IMPORTANT!

### NEVADA SALES TAX REPORTING INSTRUCTIONS

Exhibitors participating in events in **Las Vegas** are required to report their *gross sales revenue generated while at the event* to the Nevada Department of Taxation, and **pay state sales tax amounting to 8.25%** of the gross sales revenue reported. Barrett-Jackson Auction Company, LLC will be facilitating the collection and submission of these forms and taxes on behalf of the Nevada Department of Taxation and **all forms and checks MUST be received by Wednesday September 19, 2018.** The check-in process may be delayed if not received by the deadline. All final sales' taxes due **MUST** be collected and submitted to Barrett-Jackson at check-out and *before Exhibitors leave the site at the end of the event.*

**Prior to Move-in date, you will be required to provide us with the following:** (See items 1-3)

*(You will **NOT** be permitted to move-in on site without these items)*

1. **ALL EXHIBITORS** are required to complete this form regardless of whether you are selling or just showcasing your business. You are required to provide us with a "One Time Sales Tax Return" Form (see attached). This Return is to be signed and submitted to Barrett-Jackson staff **before Exhibitor Move-in** with the following information in **all three sections**:

- Name of Business or Individual
- Business Address
- Phone Number
- Assigned Exhibit Space Number (if available)
- Business Federal Identification Number (TID) or Individual Social Security Number (SSN)

If an Exhibitor has a current, valid Nevada sales tax permit, that permit number must be clearly noted in all three sections of the One Time Sales Tax Return under "EIN/SSN". A deposit check is **not** required from these exhibitors, and you may remit payment of taxes collected at the event on your "regular" Sales & Use Tax Return.

2. **IN ADDITION** . . . since there can be significant penalties / fines for both Barrett-Jackson AND exhibitors who do not submit the appropriate form / information, we will require you to provide us with a signed **\$100 DEPOSIT CHECK** (payable to **NEVADA DEPARTMENT OF TAXATION**). Unless you have valid Nevada sales tax permit. A deposit check is **not** required from these exhibitors. This check will be returned to you at Exhibitor Move-Out when you complete your reporting process with a Barrett-Jackson staff member..

3. **AND** a **SIGNED BLANK CHECK** (payable to **NEVADA DEPARTMENT OF TAXATION**) to pay the actual sales tax due at the end of the event. *If you are not selling anything at the event, or if you produce no sales revenue, the only requirement is to state (in all 3 sections) that you generated no taxable sales at the event. You will owe no sales tax, and your deposit check and blank check will be returned to you at Exhibitor Move-Out.*

**REMINDER:** **CHECKS** are the **ONLY** acceptable form of payment to the Nevada Dept. of Taxation.

*NO CASH or CREDIT CARDS will be accepted.*

 **Please mail One Time Sales Tax Paperwork & Checks to:** Barrett-Jackson Auction Company LLC  
Attn: Angelica Hernandez  
Legal & Contracts Administrator  
7400 E. Monte Cristo Avenue  
Scottsdale, AZ 85260

**At Move-Out you will complete the following with a Barrett-Jackson Staff member:**

- Report Gross Taxable Sales to a BJ staff member, and calculate the sales tax due (if applicable)
- Complete the One-Time Sales Tax Return Form (must be completed in all 3 sections)
- The sales tax reported amount due will at this time be written on the blank check made payable to **Nevada Department of Taxation**. Sales tax is applicable primarily to those exhibitors who are "cash-and-carry". Your deposit check will be returned to you at this time.

Questions regarding the One-Time Tax: Email / Call Angelica - 480-306-8215 or [ahernandez@barrett-jackson.com](mailto:ahernandez@barrett-jackson.com)

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**NEVADA DEPARTMENT OF TAXATION****ONE TIME SALES TAX RETURN**

PROMOTER MUST Remit Payment to the Address Below:

2550 Paseo Verde Parkway Suite 180  
Henderson, NV 89074

Attention: CCorreia

Submit with Payment to Promoter at Conclusion of Event

TID No.: 1007363053

Number of Returns Issued: 60 To Be Returned By: 10/15/18

Name of Event: Barrett-Jackson Las Vegas Collector Car Auction

Event Date(s): 9/27/18 - 09/29/18

Location of Event: Mandalay Bay Resort &amp; Casino

Name of Business or Individual: \_\_\_\_\_

Phone No. ( ) \_\_\_\_\_

Business Address: \_\_\_\_\_

EIN / SSN: \_\_\_\_\_

City, State: \_\_\_\_\_

Zip: \_\_\_\_\_

Gross Taxable Sales: \_\_\_\_\_ Tax Rate: Clark - 8.25%

Sales Tax Due: \_\_\_\_\_

Signature: \_\_\_\_\_

Assigned Space No.: \_\_\_\_\_

Owner/Partner/Corporate Officer

Pursuant to NRS 372.055 every vendor who makes sales more than twice in a twelve (12) month period must register as a seller in the State of Nevada.

If payment is by check or money order, please make it payable to the Department of Taxation for the full amount of sales tax due. This return must be filed with Promoter even though no taxable sales were made.

**Department Copy**  
TXR-01.04 ONE TIME RETURN  
Rev 11-13-15**NEVADA DEPARTMENT OF TAXATION****ONE TIME SALES TAX RETURN**

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**Seller's Copy**  
TXR-01.04 ONE TIME RETURN  
Rev 11-13-15