## **IMPORTANT!**

# NEVADA SALES TAX REPORTING INSTRUCTIONS

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

Exhibitors participating in events in Las Vegas are required to report their <u>gross sales revenue generated while at the event</u> 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 Friday September 13, 2019. The check-in process may be delayed if required documents have not been received by the required 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 steps 1-3)

 ALL EXHIBITORS are required to complete the "One-Time Sales Tax Return" 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 page 3). This Return is to be, completed, signed, and submitted to Barrett-Jackson staff <u>before Exhibitor Move-in</u> (see SAMPLE on page 2).

<u>If an Exhibitor has a current, valid Nevada Sales Tax Permit</u>, that permit number must be clearly noted in all three sections of the One-Time Sales Tax Return under the "EIN/SSN" section. A copy of the NV Sales Permit will need to be submitted, and you may remit payment of taxes collected at the event on your "regular" Sales & Use Tax Return. Please write "Will File Own" under the Gross Taxable Sales section.

<u>If an Exhibitor is NOT selling, and is ONLY showcasing</u>. You will only be required to complete, sign, and submit the One-Time Sales Tax Return form. Please indicate "No Sales" under the Gross Taxable Sales section. **Skip step 2 & 3** 

2.) For "Cash N Carry" exhibitors . . . 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 two checks prior to move-in/check-in, along with the One-Time Sales Tax Return Form.

- A signed <u>Deposit Check</u> payable to: NEVADA DEPARTMENT OF TAXATION. In the amount of \$100. This check will be returned to you at Exhibitor Move-Out when you complete your reporting process with a Barrett-Jackson staff member.
- A signed <u>Blank Check</u> payable to: **NEVADA DEPARTMENT OF TAXATION.** This check will be completed at
  move-out/check-out with a Barrett-Jackson staff member when you report your total taxable sales due. If no sales
  were generated then it will be VOIDED and returned to you.

**NOTE:** Step 2 & 3 does not apply to you if you have valid Nevada sales tax permit, please do not provide checks.

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

NO CASH or CREDIT CARDS will be accepted.

3.) <u>At Move-Out / Check-Out you will complete the following with a Barrett-Jackson staff member:</u>

- Report Gross Taxable Sales to a BJ staff member, and calculate the sales tax due (if applicable)
- 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.

#### Please mail the One Time Sales Tax Paperwork & Checks to: Attn: Angelica Hernandez

*Legal & Contracts Administrator* 15555 N. 79<sup>th</sup> Place, Suite A Scottsdale, AZ 85260

For Questions regarding the One-Time Tax process please e-mail or call Angelica Hernandez at 480-306-8215 or <u>ahernandez@barrett-jackson.com</u>

REMINDER: Barrett-Jackson MUST receive ALL required Forms & Checks no later than Friday September 13, 2019

2550 Paseo Verde Parkway Suite 1	10000000	vith Payment to Promoter at Conclusion of Event TID No.:1007363053-001
Henderson, NV 89074		TE NO. 1007 303033-001
Attention: CCORREIA	Number of Returns Is	ssued: 60 To Be Returned By: 10/21/19
	VEGAS COLLECTOR CAR AU	
Location of Event: MANDALAY BAY RESO		
Name of Business or Individual: The Shop, LLC		Phone No. (469) 123-0001
Business Address: 12345 Unknown Street		EIN / SSN: Business TID # or Personal SS
City, State: Addison, TX		Zip: 75001
Gross Taxable Sales:	Tax Rate: Clark - 8.25%	Sales Tax Due:
~ Tic 1		
Signature:	urporate Officer	Assigned Space No.: A-15
If payment is by check or money order, please ma	ke it payable to the Department (	th period must register as a seller in the State of Nevada. of Taxation for the Department Copy no taxable sales were made. TXR-01.04 ONE TIME RETURN Rev 11-13-15
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Henderson, NV 89074		10/04/40
	Number of Returns Is	· · · · · · · · · · · · · · · · · · ·
	EGAS COLLECTOR CAR AUC	CTION Event Date(s): <u>10/3/19-10/5/19</u>
Location of Event: MANDALAY BAY RESOR	T&CASINO	1/2 100 0001
Name of Business or Individual: The Shop, LLC		Phone No. (469) 123-0001
Business Address: 12345 Unknown Street		EIN / SSN: Business TID # or Personal SS
City, State: Addison, TX	Tax Rate: Clark - 8.25%	Zip: 75001
Gross Taxable Sales:	Tax Rate: Clark - 8.25%	Sales Tax Due:
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f payment is by check or money order, please ma	more than twice in a twelve (12) mon the it payable to the Department of illed with Promoter even though i	th period must register as a seller in the State of Nevada. of Taxation for the <b>Promoter's Copy</b> no taxable sales were made. Rev 11-13-15 E TIME SALES TAX RETURN
PROMOTER MUST Remit Payment to the Address E		with Payment to Promoter at Conclusion of Event
2550 Paseo Verde Parkway Suite 1	80	TID No.: 1007363053-001
Henderson, NV 89074		
Attention: CCORREIA	Number of Returns Is	sued: 60 To Be Returned By: 10/21/19
Name of Event: BARRETT-JACKSON LAS	VEGAS COLLECTOR CAR AU	
ocation of Event: MANDALAY BAY RESOF	T & CASINO	
Name of Business or Individual: The Shop, LLC		Phone No. (469) 123-0001
		EIN / SSN: Business TID # or Personal SS
Business Address:       12345 Unknown Street         Dity, State:       Addison, TX		ZID: 73001
Business Address:         12345 Unknown Street           City, State:         Addison, TX	Tax Rate: Clark - 8.25%	
Business Address: 12345 Unknown Street	Tax Rate: Clark - 8.25%	zip.

full amount of sales tax due. This return must be filed with Promoter even though no taxable sales were made. XR-01.04 ONE TIME RETURN Rev 11-13-15

	/erde Parkway Suite 180		TID No.:1007363053-001	
Henderson, N	V 89074			
Attention: CCC	ORREIA	Number of Returns Issued:	60 To Be Returned By: 10/21/1	
Name of Event:	BARRETT-JACKSON LAS VEGAS	COLLECTOR CAR AUCTION	Event Date(s): <u>10/3/19-10/5/19</u>	
Location of Event:	MANDALAY BAY RESORT & C.	MANDALAY BAY RESORT & 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 O	fficer an twice in a twelve (12) month period	must register as a seller in the State of Nevac	
If payment is by ch full amount of sale	eck or money order, please make it pa s tax due. This return must be filed wit	yable to the Department of Taxat h Promoter even though no taxat	ion for the Department C TXR-01.04 ONE TIME RE Bile sales were made. Rev 11-13	
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	MANDALAY BAY RESORT & CA			
			Phone No. ()	
	lame of Business or Individual:			
City, State:	Business Address:		Zin:	
•	ales: Tax Rate: Clark - 8.25%		Sales Tax Due:	
Signature:	Owner/Partner/Corporate O	fficer	Assigned Space No.:	
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Henderson, N Attention: CC Name of Event: Location of Event:	CORREIA BARRETT-JACKSON LAS VEGAS MANDALAY BAY RESORT & CA	COLLECTOR CAR AUCTION	Event Date(s): 10/3/19-10/5/19	
Henderson, N Attention: CC Name of Event: Location of Event: Name of Business	CORREIA BARRETT-JACKSON LAS VEGAS MANDALAY BAY RESORT & C/	S COLLECTOR CAR AUCTION	Event Date(s): 10/3/19-10/5/19 Phone No. ()	
Henderson, N Attention: CC Name of Event: Location of Event: Name of Business Business Address	CORREIA BARRETT-JACKSON LAS VEGAS MANDALAY BAY RESORT & C/ or Individual:	S COLLECTOR CAR AUCTION	Event Date(s):       10/3/19-10/5/19         Phone No.       ( )         EIN / SSN:	
Henderson, N Attention: CC Name of Event: Location of Event: Name of Business Business Address City, State:	CORREIA BARRETT-JACKSON LAS VEGAS MANDALAY BAY RESORT & C/ or Individual:	S COLLECTOR CAR AUCTION	Event Date(s): <u>10/3/19-10/5/19</u> Phone No. ( <u>)</u>	

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