

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 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 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)

1. **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 **before Exhibitor Move-in** (see *SAMPLE* on page 2).

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 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.

If an Exhibitor is NOT selling, and is ONLY showcasing. 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 **Deposit Check** 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 **Blank Check** 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. **At Move-Out / Check-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)
- 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: **Barrett-Jackson Auction Company LLC**
Attn: Angelica Hernandez
Legal & Contracts Administrator
15555 N. 79th 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 ahernandez@barrett-jackson.com

NEVADA DEPARTMENT OF TAXATION

ONE TIME SALES TAX RETURN

Submit with Payment to Promoter at Conclusion of Event

PROMOTER MUST Remit Payment to the Address Below:

TID No.: **1007363053-001**

2550 Paseo Verde Parkway Suite 180
Henderson, NV 89074
Attention: **CCORREIA**

Number of Returns Issued: 60 To Be Returned By: 10/21/19

Name of Event: **BARRETT-JACKSON LAS VEGAS COLLECTOR CAR AUCTION** Event Date(s): 10/3/19-10/5/19

Location of Event: **MANDALAY BAY RESORT & CASINO**

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: _____

Signature: *Signature* Assigned Space No.: A-15
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

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TID No.: 1007363053-001

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Location of Event: 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 Officer

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