



# STATE OF NEVADA

## Department of Taxation

### Instructions and Application One-Time Special Event Permits

Click for  
Promoter  
Application

#### PROMOTERS – ORGANIZERS - COORDINATORS

**PROMOTERS** of one-time special events should contact the Department of Taxation at least TWO weeks prior to register the scheduled event. These are events where retail sales of tangible property occur and include, but are not limited to: auto shows, gun shows, sport shows, concerts, carnivals, flea markets and trade shows. A one-time permit is not required for a trade show that is not open to the public and where NO retail sales occur. Admission charges to certain events deemed to be live entertainment, and the sale of tangible goods at such events, may be subject to Live Entertainment Tax under NRS 368A. If retail sales are transacted, the promoter will be required to follow the instructions below, complete the application and submit it to the Department before a One-Time Event packet can be sent for distribution to your vendors. All non-profit entities must qualify as a Nevada religious, charitable or educational organization and apply with the Department for a sales tax exemption. The Promoter must obtain a copy of the organization's exemption letter; otherwise that vendor must collect sales tax.

#### VENDORS – EXHIBITORS – PARTICIPANTS

If you are an exhibitor attending a one-time special event, tradeshow, convention or a participant in a flea market, contact your event promoter to declare if you will be a vendor transacting sales of tangible products at the event. The promoter will provide those **VENDORS** a "one-time sales tax return". Vendors will be required to complete this return and remit it with the sales tax collected back to the promoter **at the end of the event**. The promoter will forward the completed return and your payment to the Department on your behalf. All checks should be made payable to the Nevada Department of Taxation. If you sell at more than two events in Nevada during a twelve month period, you must register with the Department and obtain your own Sales & Use Tax Permit. If you require further assistance contact the Department's Call Center at (866) 962-3707.

#### COMPLIANCE

Every person or business that makes sales of tangible products must lawfully collect sales tax per NRS 360.090, 372.725. Use tax is due on products that are given away without charge that have significant value (NRS 372.7275). Food vendors who sell prepared food intended for immediate consumption are required to collect and remit sales tax. Prepared food items include items sold in a heated state or heated by the seller, food made from two or more ingredients mixed together, or food sold with eating utensils, such as plates, cutlery, napkins glasses or straws. Bakery items, such as bread, rolls cookies, etc., are not taxable unless sold with eating utensils or sold in a heated state. Farmers' market vendors who sell only fresh produce to be cooked or consumed at a later date do not need to collect sales tax. Contact the Carson City office if there will be liquor, cigarettes or other tobacco products sold or given away without charge at the event. These commodities are subject to special laws and regulations. If sales tax is included in the selling price, you must post a sign to that effect. Department Revenue Officers may visit events to ensure vendors are collecting sales tax and the taxes are remitted to the promoter when the event closes.

# PROMOTER INSTRUCTIONS

## 1. Provide Information

**Complete the Promoter Application** and information sheet included in this packet. In addition to the Promoter information, you must include the required information to identify your event, including the event location, start date, end date and contact information.

If you do not have a 10 digit Nevada Tax Identification Number (TID), one will be assigned to you.

You must also provide information on each vendor who has declared to be selling tangible items or products.

You may use the spreadsheet provided (XLS or PDF) or attach your own vendor list in a similar format with the requested information.

**Submit your application** with a vendor list at least two weeks in advance to the appropriate office:

### **Carson City**

Department of Taxation  
1550 College Parkway, Suite115  
Carson City, NV 89706  
(775) 684-2000 (Phone) (775) 684-2020 (Fax)  
[ccevents@tax.state.nv.us](mailto:ccevents@tax.state.nv.us)

### **Reno (Including Elko County)**

Department of Taxation  
4600 Kietzke Lane, Building L  
Suite 235  
Reno, NV 89502  
(775) 687-9999 (Phone) (775) 688-1303 (Fax)  
[renoevents@tax.state.nv.us](mailto:renoevents@tax.state.nv.us)

### **Southern Nevada (Clark & Nye Counties)**

Nevada Department of Taxation  
2550 Paseo Verde Pkwy, Ste 180  
Henderson NV 89074  
(702) 486-2300 (Phone) (702) 486-3377 (Fax)  
[lvevents@tax.state.nv.us](mailto:lvevents@tax.state.nv.us)

Click here for application in [PDF](#) or [Excel](#) format for you to save & then submit.

# PROMOTER INSTRUCTIONS

## 2. Prior to Event

Prior to the event, distribute the “**One Time Sales Tax Return**” that you received from the Department to each attendee who declared to be a vendor. Those exhibitors who are not selling tangible products do not need a return. The return is a three part form on one standard letter size page that the vendor must return to you at the conclusion of the event. Only vendors selling tangible products need the form.

**Instruct vendors** to complete the return with the following information in all three sections before leaving the show:

- Name of Business or Individual
- Phone Number
- Business Address
- Business Federal Identification Number
- Gross Taxable Sales
- Sales Tax Due
- Signature of Vendor
- Assigned Space Number (if applicable)

## 3. During Event

The Promoter is responsible for making sure all vendors are collecting sales tax. Nevada Sales Tax rates vary from county to county, so please be sure the correct tax rate is being charged for your event location. Rate cards are included in your promoter packet for your county.

If sales tax is included in the selling price, a sign must be posted at each booth indicating that sales tax is included in all purchase prices. If the vendor already holds a Nevada Sales Tax Permit, the vendor must have one posted in the booth.

Our Revenue Officers periodically visit one-time events to verify that the promoter and vendors are in compliance with Nevada statutes.

If a vendor has no sales, or has non-taxable sales, or already holds a Nevada Sales & Use Tax Permit, the vendor is still required to sign and turn in the one-time tax return showing zero.

# PROMOTER INSTRUCTIONS

## 4. End of Event

The Promoter shall **gather and reconcile** the sales tax returns from the vendors at the conclusion of the event.

Each vendor must remit the sales tax collected and their "ONE TIME TAX RETURN" to the promoter **BEFORE** departure. All three sections should be filled out. The Seller's Copy (bottom) is to remain with the vendor. The Promoter's Copy (middle) is retained by the promoter. The Department Copy (top) must be mailed back to the Department within ten business days after the conclusion of the event with the amount due.

If a vendor has an existing sales tax permit, have them clearly indicate that number on all three copies of the "One-Time Sales Tax Return". Those vendors may remit payment of taxes collected at the event on their "regular" Sales & Use Tax Return.

**The Promoter will then compare the number of returns collected to the list originally submitted in the application. Note and explain any discrepancies.**

Each vendor should make their checks payable to **THE NEVADA DEPARTMENT OF TAXATION**. If the vendor remits cash, please convert it to check or money order. Please do not send cash through the mail. If a check or money order is made payable to the promoter, another check will be needed to be issued payable to NEVADA DEPARTMENT OF TAXATION. Please be advised there is a \$25.00 return check fee for any check returned for non-sufficient funds.

**REMINDER: THE PROMOTER IS THE RESPONSIBLE PERSON TO ENSURE THAT ALL VENDORS FILE AND PAY THEIR RETURNS AT THE CONCLUSION OF THE SPECIAL EVENT.**