

# Instructions For Promoters of One Time Events

Nevada Revised Statute 372.025, 372.055, 372.060, and NAC 3712.180 are the Department of Taxation's statutory authority to collect Sales and Use taxes at One-Time Events. (Shows where there are direct sales to the Public or Attendees)

Nevada Administrative Code (NAC) 372.180 states the promoter or organizer of an event has the responsibility to collect and remit the taxes for their respective events. The promoter or organizer is allowed to issue one-time returns to participants (exhibitors) after securing the Departments approval.

The Department of Taxation requires the following:

1. Contact the Department at least thirty (30) days prior to the event to procure the necessary instructions and documentation for the vendors involved.

2. You **MUST** provide a list of all anticipated participants-exhibitors direct selling product in the event, including DBA, individual's name, address, phone number, etc., for future follow-up by the Department, if necessary. This is required by the Department, and is necessary for you if you are audited in the future.

3. You will be provided with simplified returns to distribute to the vendors who are participating in the show. These can be mailed to you two weeks prior to the event or picked up at the Department during business hours.

a. The one-time event returns are serially numbered, and, as the promoter or organizer, you are responsible for all the one-time returns issued to you. You must return all unused one-time returns to the Department. The packets also include instructions and applicable tax bracket cards.

4. Collect and remit funds to the Department.

a. At the close of the event, pick up all the vendor's one-time returns (white and yellow copies) and monies.

b. Submit all returns and monies from the participating vendors to the nearest office of the Department of Taxation within ten (10) working days of the close of the event.

c. Checks may be made payable to the Department of Taxation. Should the participant pay by check which is not honored at the bank, the promoter or organizer will be contacted and held liable for these funds.

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d. Cash may be converted to a cashier's check or money order, or delivered to the Department during working hours.

e. If there are additions or deletions in the participants-exhibitors of the event, the promoter or organizer will submit a revised list of participants- exhibitors.

Contact the Reno office of the Nevada Department of Taxation at:

Nevada Department of Taxation  
Reno Office  
4600 Kietzke Lane  
Building O Suite 263  
Reno, Nevada 89502  
(702) 688-1295