

## **IMPORTANT!**

### **NEVADA SALES TAX REPORTING INSTRUCTIONS**

Vendors/Exhibitors participating in events in Reno Tahoe 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 7.725%** 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 collected before Vendors move-in on site. All sales taxes due **MUST** be collected *before Vendors/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, 2, and 3)

**REMINDER:** Barrett-Jackson **MUST** receive ALL required Forms & Checks no later than **Monday July 20, 2015.**

***(You will NOT be permitted in without these items)***

1. You are required to provide us with a **“One Time Sales Tax Return”** Form (see attached). This Return is to be submitted to Barrett-Jackson staff **before Vendor/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 (SS)

**ALL VENDORS/EXHIBITORS are required to complete this form regardless of whether you are selling or just showcasing your business.** If a Vendor/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*. A deposit check is not required from these vendors, 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 vendors/exhibitors who do not submit the appropriate form / information, we will require you to provide us with a **\$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 vendors/exhibitors. This check will be returned to you at Vendor/Exhibitor Move-Out when you complete your reporting process.
3. **A 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 sign and 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 Vendor/Exhibitor Move-Out.*
4. **REMINDER: CHECKS are the ONLY acceptable form of payment to the Nevada Dept. of Taxation. NO CASH or CREDIT CARDS will be accepted.**

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

- Complete and Sign One-Time Sales Tax Return Form (must be completed in all 3 sections)
- Report sales tax due (if applicable) and Gross Taxable Sales, not including tax (if applicable)
- The sales tax reported amount will at this time be written on the blank check made payable to **Nevada Department of Taxation**. Sales tax is applicable primarily to those vendors/exhibitors who are “cash-and-carry”. Your deposit check will be returned to you at this time.

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

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