

MARK E. FERRARIO (1625)
GREENBERG TRAUIG, LLP
3773 Howard Hughes Parkway
Suite 400 North
Las Vegas, Nevada 89136
Tel: (702) 792-3773
Fax: (702) 792-9002
Email: FerrarioM@gtlaw.com
Counsel for Appellant SHAC, LLC

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Elizabeth A. Brown
Clerk of Supreme Court

WILLIAM H. BROWN (7623)
LAMBROSE | BROWN PLLC
300 S. Fourth St., Ste. 700
Las Vegas, Nevada 89101
Tel: (702) 816-2200
Fax: (702) 816-2300
Email: WBrown@LambroseBrown.com
*Counsel for all Petitioners
except SHAC, LLC*

**SUPREME COURT
OF THE STATE OF NEVADA**

K-KEL, INC., d/b/a Spearmint
Rhino Gentlemen's Club, et al.,

Appellants,

vs.

**NEVADA DEPARTMENT OF
TAXATION**, et al.,

Respondents.

Supreme Court Docket: 69886

District Court Case: A-11-648894-J
Consolidated with A-14-697515-J

Appellants' Appendix

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| 12/09/2011 | Transcript (Entered on 10/30/2012 into District Court Case No. A-11-648894-J) | 1 | 34-47 |
| 06/08/2012 | Transcript (Entered on 10/30/2012 into District Court Case No. A-11-648894-J) | 1 | 60-83 |
| 10/27/2015 | Transcript of Proceedings Before the Honorable Jerry A. Wiese, II – October 27, 2015 (Re: Oral Argument on Petition for Judicial Review) (District Court Case No. A- 11-648894-J) (Entered into District Court Case No. A-14-697515-J) | 18 | 3879-3906 |
| 01/26/2015 | Transmittal of Supplement to the Record on Appeal | 1 | 135 |

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for _____ purposes: _____

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail _____

Signature _____ Date 1-24-04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency. _____
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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

Signature _____ Date 12/7/03

Please Print Name and Title _____ Controller Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/31/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
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1550 E. College Parkway Ste 115
Carson City, NV 89706

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Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/19/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO.
REPLY BY: December 19, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

FEB 11 2004

DEPT OF NEVADA
NT OF TAX

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3. ☐ 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____.
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____
Signature _____ Date 2/9/04
Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/30/2003

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT NO.
REPLY BY: December 19, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

RECEIVED

APR 16 2004

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Maximum Seating Capacity is the maximum occupancy of the live entertainment facility as determined by the State Fire Marshal, or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. N/A Maximum occupancy is less than 300 patrons. Maximum Occupancy: _____. Please indicate how maximum occupancy was determined, State Fire Marshal, or local governmental agency _____.

(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).

2. N/A Maximum occupancy is 300 to 7,499 - 10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Maximum Occupancy _____. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____.

3. N/A Maximum occupancy is 7,500 or more - 5% tax rate applicable to admissions and cover charges only. Maximum Occupancy _____. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____.

4. N/A Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No. _____.

Location of business records for audit purposes.

Address _____

City _____

State _____

Zip _____

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Federal Identification Number (Please enter without dashes) [REDACTED]

State Business License Number-if different from permit no. above (Please enter without dashes)

Email Address [REDACTED]

Signature [REDACTED]

Date

3/28/04

Please Print Name and Title [REDACTED]

Phone Number [REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Carson City, NV 89708

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Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e-mail _____

Signature _____ Date 1-23-04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

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Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12-16-03

Please Print Name and Title _____ Phone Number _____

LIVE ENTERTAINMENT TAX

SALES/USE/BUSINESS TAX ACCOUNT CLOSEOUT REQUEST

Permit/License No. [REDACTED]
Requested By
MARYANN MESDAY
Date
06/09/05

Owner(s) of Record: [REDACTED]

dba: (15 screen) SAME

Mailing Address: [REDACTED]

Verified? ☒ Yes ☐ No

Phone: [REDACTED]

Business Location: SAMEDate of Closing: ST Live Entertainment Tax: 5/1/2004 BT N/AType of Security: None Bank or Institution: _____ Amount: n/aName of Successor: NONE Acct No. N/Adba: N/A Successor Liability ☐ Yes ☐ NoReason for Cancel: OPENED IN ERRORLocation of Records for Audit SAME AS MAILING SIC 7929Status of Inventory NONEStatus of Assets N/A

Audit Screen Review: Active: _____ to _____ History: _____ to _____

Valid Del(s) NONE A/R Amt \$ 0
Specify tax type - BT or STCredit Amt \$ 0 201064716
If possible, ascertain how credit created Fed ID or SSN verified - required for refund

Action To Be Taken:

- ☐ Claim Bond
☐ Refund Bond
☐ Transfer Bond to _____ SU43
☐ Deficiency Determination
☐ Jeopardy Determination - _____
☐ In Escrow (Agent) _____
☐ Record Lien - Attached _____
☐ Seize Assets
☐ Withhold
☐ Bankruptcy (Bankruptcy Clerk Notified)
☐ On Payment Plan (attach copy of explanation)
☐ Transfer debt to account # _____
☐ Other _____

Contacts Made:

- ☐ Directory Check
☐ Landlord
☐ Utilities
☐ Post Office/Certified Mail
☐ Area Check
☐ Banks
☐ License Bureau
(Type) _____
☐ DMV
☐ Other Owner Dennis Michaels

Other - Required

- ☐ JV to clear dels
☐ JV to transfer debt/credit
☒ Summary screen attached
☐ SU43 - Transfer security
☐ Updated mail add on PF13 screen
☐ SU04 - Lien request
☐ Lien already on system
☐ FM to Processing
☐ Audit Lead

Reason for action: None needed; no debits, no credits; LET acct opened in error. This is a home based business, TP finds entertainers & contracts them out to businesses for special events.

Authorized Signature: [REDACTED]

Title: [REDACTED]

Rev: _____

Aud: _____

8-25-05
Sherrin -
See All My E-Mails.
Mayhew wants LET
Cld / Not ST or BL.
Thanks, Sharyn

NEVADA DEPARTMENT OF TAXATION

**

OFFICER NOTES

**

ACCT NO: [REDACTED] NAME: [REDACTED]
APPLY NOTE TO: B (B=BUS ENT, T=TAX TYPE)

TAX TYPE:

ASGN OFFICER: CCOTXKR

REVIEW/ACTION CD: DATE: RESULT CD:

----- ENTER NEW NOTE -----

USER-ID --DATE-- ----- PREVIOUS NOTES -----

CCOTXKR 08-25-05 CLO RECD FROM LMM TO CX LIVE ENTERTAINMENT TAX. AFTER MANY E-MAILS TO LMM IT IS DEFINETLY DECIDED THAT BL & UT ARE TO REMAIN OPEN. I TOOK LMM'S CLO & COPIES OF E-MAILS TO SHERRI HUDDER

TAU@XAL 05-27-04 NEW UT/BL APP RCD & PRCD

PF(S):1=HELP 3=END 4=SEARCH 5=REFRESH 10=ADDNOTE 11=ADDALLQ

4-© 1 Sess-1 10.131.152.1 TP01TU34 6/20

SHARYN KRUSE

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 4:53 PM
To: MaryAnn Mesday
Subject: RE: [REDACTED]

OK, we are not cx'ling in ACES or TAS.

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 4:43 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

UT & BL should both stay open,

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 4:42 PM
To: MaryAnn Mesday
Subject: RE: 5 [REDACTED]

OK, ACES HAS UT & BL. Do you want UT cx'd? TAS has UT & BL, both active-no MBT. I talked to Sherri Hudder. She closes LET accts. at the end of the FY or if a business totally goes out of business or if the head count capacity goes below the maximum capacity. What do you want. I don't have any LET #. Do you want UT cx'd or BL cx'd or both & if so what dates?

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:28 PM
To: SHARYN KRUSE
Subject: RE: 5 [REDACTED]

This was something I did at the counter, and don't remember a whole lot about. Also, I did not save a copy to my PC since I was at the counter.

If I checked ST then I guess that should be closed. Whether to close it is ACES or TAS - don't ask me, I'm TAS challenged! I would assume do whatever it takes to cancel the ST permit, since he doesn't sell any products.

As far as LET, again, I don't know the procedures. I've never done anything with LET before. My notes in TAS indicate to close LET, since it does not apply to his business. So, whatever it takes to cancel the LET. If there is something I should be doing differently, let me know.

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:08 PM
To: MaryAnn Mesday
Subject: [REDACTED]

Re: your closeout for [REDACTED] to cancel st eff 5-1-04 with live entertainment tax at the top. Is it just st in ACES you want cx'd as well as st in TAS or do you want everything cx'd. LET stuff we have normally given to Sherri Hudder in Admin.???????????? Help

SHARYN KRUSE

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 4:52 PM
To: MaryAnn Mesday
Subject: RE: [REDACTED]

The closeout you did is strictly for ACES or TAS/BL. LET is a different #. You need to go through Sherri Hudder, if that's the case. I guess you would fill out a closeout. I would e-mail her.

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 4:45 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

OK, lets try again, UT & BL should both stay open since bus is active, but LET should be cancelled as opened in error, because it does not apply to his business. He is an agent who gets entertainment for various venues. If there is any LET tax, it would fall on the place providing the entertainment to their customers, not the agent providing the entertainer.

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 4:42 PM
To: MaryAnn Mesday
Subject: RE: [REDACTED]

OK, ACES HAS UT & BL. Do you want UT cx'd? TAS has UT & BL, both active-no MBT. I talked to Sherri Hudder. She closes LET accts. at the end of the FY or if a business totally goes out of business or if the head count capacity goes below the maximum capacity. What do you want. I don't have any LET #. Do you want UT cx'd or BL cx'd or both & if so what dates?

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:28 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

This was something I did at the counter, and don't remember a whole lot about. Also, I did not save a copy to my PC since I was at the counter.

If I checked ST then I guess that should be closed. Whether to close it is ACES or TAS - don't ask me, I'm TAS challenged! I would assume do whatever it takes to cancel the ST permit, since he doesn't sell any products.

As far as LET, again, I don't know the procedures. I've never done anything with LET before. My notes in TAS indicate to close LET, since it is does not apply to his business. So, whatever it takes to cancel the LET. If there is something I should be doing differently, let me know.

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:08 PM
To: MaryAnn Mesday
Subject: [REDACTED]

Re: your closeout for [REDACTED] to cancel st eff 5-1-04 with live entertainment tax at the top. Is it just st in ACES you want cx'd as well as st in TAS or do you want everything cx'd. LET stuff we have normally given to Sherri Hudder in Admin.???????????? Help

SHARYN KRUSE

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 4:42 PM
To: MaryAnn Mesday
Subject: RE: [REDACTED]

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From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:28 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

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MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:08 PM
To: MaryAnn Mesday
Subject: [REDACTED]

Re: your closeout for [REDACTED] to cancel st eff 5-1-04 with live entertainment tax at the top. Is it just st in ACES you want cx'd as well as st in TAS or do you want everything cx'd. LET stuff we have normally given to Sherri Hudder in Admin.????????????? Help

SHARYN KRUSE

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:40 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

I plead insanity!

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:39 PM
To: MaryAnn Mesday
Subject: RE: [REDACTED]

You are right it is ut, but you have the cx date on the st portion of the closeout. I have no idea on the let.

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:31 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

Wait a minute, there's no sales tax on this acct! This is probably something I sent up to cancel the LET.

MaryAnn Mesday
Henderson Office
(702) 486-2356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:08 PM
To: MaryAnn Mesday
Subject: [REDACTED]

Re: your closeout for A [REDACTED] to cancel st eff 5-1-04 with live entertainment tax at the top. Is it just st in ACES you want cx'd as well as st in TAS or do you want everything cx'd. LET stuff we have normally given to Sherri Hudder in Admin.???????????? Help

SHARYN KRUSE

From: MaryAnn Mesday
Sent: Thursday, August 25, 2005 2:28 PM
To: SHARYN KRUSE
Subject: RE: [REDACTED]

This was something I did at the counter, and don't remember a whole lot about. Also, I did not save a copy to my PC since I was at the counter.

If I checked ST then I guess that should be closed. Whether to close it is ACES or TAS - don't ask me, I'm TAS challenged! I would assume do whatever it takes to cancel the ST permit, since he doesn't sell any products.

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MaryAnn Mesday
Henderson Office
(702) 486-3356

From: SHARYN KRUSE
Sent: Thursday, August 25, 2005 2:08 PM
To: MaryAnn Mesday
Subject: [REDACTED]

Re: your closeout for ACES [REDACTED] to cancel st eff 5-1-04 with live entertainment tax at the top. Is it just st in ACES you want cx'd as well as st in TAS or do you want everything cx'd. LET stuff we have normally given to Sherri Hudder in Admin.???????????? Help

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☒ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/22/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency FIRE MARSHAL
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date _____

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 19, 2003

RECEIVED

JAN 29 2004

STATE OF NEVADA
DEPARTMENT OF TAXATION

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

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Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
3. ☐ 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 1/26/04

Please Print Name and _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89708

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

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1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency No Entertainment or Venue
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____.
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____.
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12-22-03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date _____

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

[REDACTED]
[REDACTED]
[REDACTED]
RECEIVED

JAN 15 2004

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

STATE OF NEVADA
DEPARTMENT OF TAXATION
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Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

- ☒ WE ARE NOT A LIVE ENTERTAINMENT FACILITY. NO ADMISSIONS CHARGES OR LIVE ENTERTAINMENT PROVIDED.
1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____.
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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address [REDACTED] City [REDACTED] Zip [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Federal Identification Number (please enter without dashes) [REDACTED]

State Business License Number-if different from permit no. above (please enter without dashes) [REDACTED]

e mail address [REDACTED]

Signature [REDACTED] Date [REDACTED]

Please Print Name and Title [REDACTED] Phone Number [REDACTED]

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]
 PHONE: [REDACTED] ACCT #: n/a
 DBA: same # LOC: _____
 OWNER(S): [REDACTED]
 DATE CONTACTED: 1/30/04

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☐ NO ☒

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is Debra Toombs, 775-753-1115 should you have any further questions

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: This organization is 501 c-3, [REDACTED] will complete NBR and return to [REDACTED] Office with a copy of 501 C letter.



KENNY C. GUINN
Governor

BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission

CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

1550 E. College Parkway
Suite 115
Carson City, Nevada 89706-7937

Phone: (775) 687-4820 • Fax: (775) 687-5981
In-State Toll Free: 800-992-0900

Web Site: <http://tax.state.nv.us>

LAS VEGAS OFFICE

Grant Sawyer Office Building
Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300
Fax: (702) 486-2373

RENO OFFICE

4600 Kietzke Lane
Building O, Suite 283
Reno, Nevada 89502
Phone: (775) 688-1285
Fax: (775) 688-1303

March 31, 2003

Account Number: [REDACTED]

Exp date: March 31, 2008

[REDACTED]

Pursuant to NRS 372.326 and related statutes, [REDACTED] has been granted sales/use tax exempt status as an educational organization. Direct purchases of tangible personal property made by [REDACTED] are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to [REDACTED] are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.343, this letter of exemption will be revoked.

Sincerely,

Charles E. Chinnock
Executive Director

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
PO BOX 2350 ROOM 5127
LOS ANGELES, CA 90053

DEPARTMENT OF THE TREASURY

Date: NOV 12 1992

Employer Identification Number:

Contact Person:

TYRONE THOMAS

Contact Telephone Number:

(213) 894-6641

Addendum Applies:

No

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in section 509(a)(2).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated September 9, 1992.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is

[REDACTED]

complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Michael J. Quinn
District Director

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

[REDACTED]

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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/10/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
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State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/17/02

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

RECEIVED

DEC 16 2003

STATE OF NEVADA
DEPARTMENT OF TAXATION

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

S _____ Date 12/12/03

Please Print Name and Title _____ Phone Number _____

Form done by Danee Leahy
LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]

PHONE: [REDACTED]

DBA: [REDACTED]

OWNER(S): [REDACTED]

ACCT #: [REDACTED]

LOC: 1

DATE CONTACTED: 02/04/04, spoke with [REDACTED]

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☐

NO ☒

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- IT SHOULD BE NOTED THAT THIS TAX IS IN ADDITION TO THE SALES TAX
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is Piedra Armstrong, 466-2629 should you have any further questions

Jolynn Smith

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Business does not have gaming and they do not hold more than 300 in capacity, [REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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LIVE ENTERTAINMENT TAX UPDATE REQUEST

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e mail address _____

Signature _____ Date Dec 22, 03

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NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

[REDACTED] RECEIVED DEC 16 2003

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e mail address _____

Signature _____ Date 12-16-03

Please Print Name and Title _____ Phone Number _____

LET 01.01
Revised 10-28-02

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Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Federal Identification Number (please enter without dashes) [REDACTED]

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address [REDACTED]

Signature [REDACTED] Date 12-15-03

Please Print Name and Title [REDACTED] Phone Number [REDACTED]

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Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for [REDACTED] [REDACTED]

Address [REDACTED] City [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

Signature [REDACTED] Date 1-24-04

Please Print Name and Title [REDACTED] Phone Number [REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency LOCAL AGENCY / NO LIVE ENTERTAINMENT
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/26/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. N/A
REPLY BY: December 19, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
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3. ☐ 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) **NON-PROFIT 501C3 --IRS VERIFICATION ENCLOSED**

State Business License Number-if different from permit no. above (please enter without dashes) **N/A**

e mail address _____

Signature _____ 5-18-04

Please Print Name and Title _____ Number _____

FEDERAL REVENUE SERVICE.
DIRECTOR
CUPANIA CIRCLE
ONTREY PARK, CA 91754

DEPARTMENT OF THE TREASURY

date: DEC 02 1992

Employer Identification Number:

Contact Person:

C. GULAPAN

Contact Telephone Number:

(213) 725-7063

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(2)

Advance Ruling Period Begins:

June 16, 1992

Advance Ruling Period Ends:

December 31, 1996

Addendum Applies:

No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in section 509(a)(2).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045(DO/CG)

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT (CENSE NO. [REDACTED])
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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2. ☒ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency Building Dept.
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 1/14/04

Please Print Name and Title _____ Phone Number _____

LET 01.01
Revised 10-28-02

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____
Signature _____ Date 12/17/03
Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12-26-03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Carson City, NV 89706

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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ State _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/16/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Carson City, NV 89706

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Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/15/03

Please Print Name and Title _____ Phone Number _____

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]

PHONE: [REDACTED]

ACCT #: [REDACTED]

DBA: [REDACTED]

LOC: 1

OWNER(S): [REDACTED]

DATE CONTACTED: 2/3/04

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☐ NO ☒

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is Debra Toombs, 775-753-1115 should you have any further questions

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: 1/30/04 No answer, 2/5/04 Left Message. Spoke with [REDACTED] 2/5/04 his seating capacity is [REDACTED] is exempt from LET. Explained BL to him, I will mail packets and envelopes for his girls to complete.



NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
Nevada Department of Taxation
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Carson City, NV 89706

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Business records for audit purposes

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 1/02/04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____.
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers N/A Owners/Officers N/A
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12-16-03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
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Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12-22-03

Please Print Name _____ Phone Number _____



KENNY C. GUINN
Governor

BARBARA SMITH CAMPBELL
Chair, Nevada Tax Commission

CHARLES E. CHINNOCK
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

1550 E. College Parkway
Suite 115
Carson City, Nevada 89706-7937

Phone: (775) 687-4820 • Fax: (775) 687-8302
In-State Toll Free: 800-992-0900

Web Site: <http://tax.state.nv.us>

LAS VEGAS OFFICE

Grant Sawyer Office Building
Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 488-2300
Fax: (702) 488-2373

RENO OFFICE

4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 688-1293
Fax: (775) 688-1303

ATTENTION!

YOU ARE NOT CURRENTLY REGISTERED WITH THE DEPARTMENT OF TAXATION AND MAY BE SUBJECT TO THE LIVE ENTERTAINMENT TAX THAT BECOMES EFFECTIVE JANUARY 1, 2004.

The Department of Taxation would appreciate your assistance in administering the LIVE ENTERTAINMENT TAX, EFFECTIVE JANUARY 1, 2004.

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which requires that this tax be assessed on admissions and cover charges at certain events which provide live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The tax is two tiered, with a 10% tax rate applicable to admissions/cover charges, sales of food, refreshments, and merchandise at facilities with maximum seating capacity of at least 300 and less than 7,500; and a 5% tax rate on admissions and cover charges (only) at facilities with maximum seating capacity of 7,500 or more. Maximum seating capacity is defined as the maximum occupancy of the live entertainment facility as determined by the State Fire Marshal, or local governmental agency that has the authority to determine maximum occupancy of the facility. If maximum occupancy has not been determined, it can be designated by required permits or the actual seating capacity of the facility as determined by the Department. It should be noted that this tax is in addition to the sales tax. Live entertainment events exempt from the tax are as follows:

- Events where the proceeds from the admissions/cover charges (sales of merchandise, food and refreshment if applicable) go entirely to a nonprofit organization.
- Events where the proceeds from the admissions/cover charges are donated to a nonprofit organization by another person who is not a nonprofit organization, even if the contract (for the event) allows a person other than the nonprofit organization to sell goods and services at the event
- Boxing contests or exhibitions which can be defined as "unarmed combat" pursuant to NRS 467.0107.

Businesses and individuals who may be subject to this tax will need to register with the Department of Taxation. Likely applicants include those who are renting or leasing facilities such as arenas, parks, theatres, amphitheatres, convention and event centers, stadiums, outdoor areas etc. and/or those who obtain permits and licenses for events featuring live entertainment. Please complete the enclosed registration forms if you are required to be registered for Live Entertainment Tax or any other taxes applicable to your business in Nevada. For information visit the Department's website at: [HTTP://TAX.STATE.NV.US](http://TAX.STATE.NV.US)

INSTRUCTIONS FOR COMPLETING APPLICATION:

1. Please read carefully before signing.
2. Sign exactly as you want your name to appear on your appointment. You must use your full last name.
3. Check applicable category. Only Certified Court Reporters can apply for a Notary Public With Limited Powers. If you are applying as a "Non-Resident Notary" or a "Non-Resident Notary with Limited Powers," you will need to request the "Affidavit" forms from the Secretary of State's office.
- 4-10. All questions must be answered.
11. You must complete this question if you are not a U.S. citizen and you will automatically receive an immigration form from the Secretary of State's office.
12. A convicted felon whose civil rights have NOT been restored is not eligible to become a Notary Public.
13. If you are renewing a current Notary appointment, giving the expiration date will assist in the processing of your application. There is NO grace period past the expiration date.
14. Persons holding office under the U. S. Government are prohibited from being appointed as a notary. This prohibition does not apply to employees of the U. S. Government.
15. New and renewing notaries are issued a number by the Secretary of State. If you know this number, providing it here will facilitate the appointment process. Leave this question blank if you do not know the number.

Procedure Upon Completion of Application:

1. Notaries enter into a surety bond to the State of Nevada in the sum of \$10,000.00 as required by Nevada law. The bond may be obtained from any insurance agency offering surety services or a surety bond agent of your choice. (Check the yellow pages of the telephone directory under "Bonds, Surety.") The effective date of the appointment will be the exact effective date appearing on your bond. THE INSURANCE COMPANY GIVES YOU THE DATE YOU REQUEST. All Notaries Public must take an oath. Either the county clerk or another notary public may administer the oath as set forth in the Nevada Constitution.
2. Applicant goes to the county clerk of the county in which he or she resides to file the bond. The oath and the surety bond are filed and recorded with the county clerk. Non Resident Notaries file the oath and bond with the county clerk in the county in which he or she is employed. (NOTE: there is a filing fee at the Clerk's office.)
3. The county clerk shall immediately certify that the bond and oath have been filed and recorded. The county clerk will return the "Filing Notice" to the applicant.
4. The application, a check in the amount of \$35.00, and the "Filing Notice" are ALL mailed directly to the Secretary of State by the applicant.
5. Secretary of State issues a certificate of appointment as a Notary Public and mails it to the applicant's mailing address.
6. Applicant purchases a notarial stamp from a rubber stamp vendor. Your certificate of appointment or a certified copy is necessary to purchase a notarial stamp. (Check the yellow pages of the telephone directory under "Rubber Stamps.")

SEND THE APPLICATION, FILING NOTICE AND \$35.00 CHECK TO:
Secretary of State Dean Heller, 101 North Carson Street #3, Carson City, Nevada 89701

INSTRUCTIONS FOR COMPLETING APPLICATION:

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2. Sign exactly as you want your name to appear on your appointment. You must use your full last name.
3. Check applicable category. Only Certified Court Reporters can apply for a Notary Public With Limited Powers. If you are applying as a "Non-Resident Notary" or a "Non-Resident Notary with Limited Powers," you will need to request the "Affidavit" forms from the Secretary of State's office.
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NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency [REDACTED].
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, *I am waiting on a call from the Fire Marshal to confirm.* merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency [REDACTED].
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency [REDACTED].
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. [REDACTED].

Business records for audit purposes:

Address [REDACTED] City [REDACTED] Zip [REDACTED]
Owners/Officers [REDACTED] Owners/Officers [REDACTED]
Owners/Officers [REDACTED] Owners/Officers [REDACTED]
Federal Identification Number (please enter without dashes) [REDACTED]
State Business License Number-if different from permit no. above (please enter without dashes) [REDACTED]
e mail address [REDACTED]
Signature [REDACTED] Date 1-10-04
Please Print Name and Title [REDACTED] Phone Number [REDACTED]

ANNE COLLINS

From: Cathy Chambers
Sent: Monday, January 26, 2004 9:25 AM
To: ANNE COLLINS
Cc: Mary Rusterholz; JERRIE SMITH
Subject: FW: LET -- [REDACTED] Change of Information

Anne,

Can you add this account to the list of LET registrants to receive a January 04 tax return. I don't know if Jerrie received the original update form.

Thanks

-----Original Message-----

From: Mary Rusterholz
Sent: Tuesday, January 20, 2004 10:06 AM
To: Cathy Chambers
Subject: LET -- [REDACTED] - Change of Information

Hi Cathy,

[REDACTED] recently mailed in their LET Update Request indicating max seating of [REDACTED] however, [REDACTED], left a voice mail message today that they are expanding and will now seat [REDACTED]

Please include them on the LET roll.

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
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1550 E. College Parkway Ste 115
Carson City, NV 89706

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____

4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.

Please provide Live Entertainment Tax Gaming License No. _____

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/16/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
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Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/16/03

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Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/15/03

Please Print Name and Title _____ Phone Number _____

LET 01.01
Revised 10-28-02

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

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Owners/Officers _____ Owners/Officers _____

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e mail address _____

Signature _____ Date 1-29-04

Please Print Name and Title _____ Phone Number _____

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No. N/A - [REDACTED]

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/15/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☒ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency NO SEATING - [REDACTED]
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____.
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____.
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address [REDACTED] City [REDACTED] Zip [REDACTED]
Owners/Officers [REDACTED] Owners/Officers [REDACTED]
Owners/Officers [REDACTED] Owners/Officers [REDACTED]
Federal Identification Number (please enter without dashes) [REDACTED]
State Business License Number-if different from permit no. above (please enter without dashes) [REDACTED]
e mail address [REDACTED]

Signature [REDACTED] Date 12-17-03

Please Print Name and Title [REDACTED] - OWNER Phone Number [REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89708

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

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Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☒ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. [REDACTED]

Business records for audit purposes:

Address [REDACTED] City [REDACTED] Zip [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Owners/Officers [REDACTED] Owners/Officers [REDACTED]

Federal Identification Number (please enter without dashes) [REDACTED]

State Business License Number-if different from permit no. above (please enter without dashes) [REDACTED]

e mail address [REDACTED]

Signature [REDACTED] Date 1/19/04

Please Print Name and Title [REDACTED] Phone Number [REDACTED]

Form done by Danna lat

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]

PHONE: [REDACTED]

ACCT #: [REDACTED]

DBA: [REDACTED]

LOC: 1

OWNER(S): [REDACTED]

DATE CONTACTED: 02/04/04, spoke with, [REDACTED]

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☒ NO ☐

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- IT SHOULD BE NOTED THAT THIS TAX IS IN ADDITION TO THE SALES TAX
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is Diedra Armstrong, 486-2829 should you have any further questions

Jolynn Smith

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Business does not have gaming and they do not have facilities to rent and do not get involved with any type of events.

Form done by Darne Leahy

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]

PHONE: [REDACTED]

ACCT #: _____

DBA: [REDACTED]

LOC: 1

OWNER(S): [REDACTED]

DATE CONTACTED: 02/04/04, spoke with, [REDACTED]

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☒

NO ☐

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- IT SHOULD BE NOTED THAT THIS TAX IS IN ADDITION TO THE SALES TAX
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

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- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is ~~Diana Armstrong, 486-2929~~ should you have any further questions

Darne Leahy

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Business does not have gaming and they have the [REDACTED] that seats [REDACTED] capacity, and do not charge and do not get involved with any type of events that would charge.

Form done by Danae Leahy

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]

PHONE: [REDACTED]

ACCT #: _____

DBA: [REDACTED]

LOC: 1

OWNER(S): [REDACTED]

DATE CONTACTED: 02/04/04, spoke with, [REDACTED]

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☐ NO ☒

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
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- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
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- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is ~~Diedra Armstrong, 486-2629~~ should you have any further questions

John Smith

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Business does not have gaming and they have [REDACTED] only that seat [REDACTED] capacity.

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

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1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☒ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ NV Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12-16-03

Please Print Name and Title _____ Phone Number _____

**NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST**

**PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003**

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

a mail address _____

Signature _____ Date 12/19/03

Please Print Name and Title _____ Phone Number _____

[REDACTED]
Officer Listing

[REDACTED]

[REDACTED]

[REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____
Signature _____ Date 12.22.03
Please Print Name _____ Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12-22-03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____.
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4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/17/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business record purposes: _____

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail _____

Signature _____ Date 1-24-04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT NO. [REDACTED]
REPLY BY: February 25, 2004

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

APR 26 2004
STATE OF NEVADA
DEPARTMENT OF TAXATION

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two-tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise (in addition to sales tax) for live entertainment occurring in facilities with maximum seating capacity of at least 300 and less than 7,500, and with maximum seating capacity of 7,500 or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

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Maximum Seating Capacity is the maximum occupancy of the live entertainment facility as determined by the State Fire Marshal, or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☐ Maximum occupancy is less than 300 patrons. Maximum Occupancy: _____. Please indicate how maximum occupancy was determined, State Fire Marshal, or local governmental agency _____.
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).

2. ☒ Maximum occupancy is 300 to 7,499 - 10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Maximum Occupancy: _____. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency State Fire Marshal.

3. ☐ Maximum occupancy is 7,500 or more - 5% tax rate applicable to admissions and cover charges only. Maximum Occupancy: _____. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____.

4. ☒ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No. [REDACTED].

Location of business records for audit purposes.

Address [REDACTED]
City [REDACTED] State [REDACTED] Zip [REDACTED]

Owners/Officers [REDACTED] Owners/Officers _____

Owners/Officers [REDACTED] Owners/Officers _____

Federal Identification Number (Please enter without dashes) [REDACTED]

State Business License Number-if different from permit no. above (Please enter without dashes)

[REDACTED]

Email Address _____

Signature X [REDACTED] Date 4-21-04

Please Print Name and Title [REDACTED] Phone Number [REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date Dec. 16 03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

NON PROFIT
TAX-exempt
Organization

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Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date _____

Please Print Name and Title _____ Phone Number (____) _____



KENNY C. GUINN
Governor

CHARLES E. CHINNOCK
Executive Director

December 31, 2002

STATE OF NEVADA
DEPARTMENT OF TAXATION

1550 E. College Parkway
Suite 115

Carson City, Nevada 89706-7937

Phone: (775) 687-4820 • Fax: (775) 687-5981

In-State Toll Free: 800-992-0900

Web Site: <http://tax.state.nv.us>

LAS VEGAS OFFICE

Grant Sawyer Office Building
Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300
Fax: (702) 486-2373

RENO OFFICE

4800 Kietzke Lane
Building O, Suite 263
Reno, Nevada 89502
Phone: (775) 888-1295
Fax: (775) 888-1303

Account Number: [REDACTED]

Exp date: December 31, 2007

[REDACTED]
[REDACTED]
[REDACTED]

Pursuant to NRS 372.326 and related statutes, [REDACTED] has been granted sales/use tax exempt status as an educational organization. Direct purchases of tangible personal property made by [REDACTED] are exempt from sales/use tax. Fraudulent use of this exemption letter is a violation of Nevada law.

Vendors selling tangible personal property to [REDACTED] are authorized to sell to them tax exempt. The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter in order to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide exemption from any other tax.

This exemption applies only to the above named organization and is not extended to individuals, or contractors or lessors to or for such organizations.

Any vendor having questions concerning the use of this sales/use tax exemption letter may contact the Department at one of the district offices listed above.

If, upon further or future review by the Department, it is determined the above named organization does not meet or no longer meets the criteria outlined in NRS 372.343, this letter of exemption will be revoked.

Sincerely,

Deborah Sharp, Revenue Officer II
Compliance Division, Carson City District



[REDACTED]

December 16, 2003

Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

RE: [REDACTED]

The [REDACTED] is registered as a non-profit, tax-exempt organization in the State of Nevada. Please find enclosed a copy of our tax-exempt status letter.

It is my understanding after discussion with the [REDACTED] office, our organization is exempt from the live entertainment tax and this form is not required to be filed by the [REDACTED]. Please do not hesitate to contact me at [REDACTED] if you have any questions.

Sincerely,
[REDACTED]

131

RECEIVED

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

STATE OF NV
DEPARTMENT OF

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
4. ☒ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 1/17/04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

[REDACTED]
[REDACTED]
[REDACTED]
FEB 26 2004

STATE OF
NEVADA
DEPARTMENT OF TAXATION

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Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

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Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12-2-04

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
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Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____

Signature _____ Date 12/14/03

Please Print Name and Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
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Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/15/03

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NEVADA DEPARTMENT OF TAXATION
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Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12/21/03

Please _____ Title _____ Phone Number _____

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

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Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____
Signature _____ Date _____
Please Print Name and Title _____ Phone Number _____

[REDACTED]

March 16th 2004

Kathy Chambers
Nevada Department of Taxation
1550 E College pkwy # 115
Carson City, NV 89706-7939

RECEIVED

MAR 22 2004

STATE OF NEVADA
DEPARTMENT OF TAXATION

This letter is in reference to the Live Entertainment Tax update request. [REDACTED]
[REDACTED] is an [REDACTED] Its primary business is
[REDACTED] and corporate events. The primary customer is the
participant [REDACTED]

Unfortunately [REDACTED] is not a spectator sport, although some day we hope it will gain
such recognition, as this would not only be an additional source of income, but increased
interest in the sport would increase the number of participants.

I have enclosed a brochure for your information. If you have any questions, or require
additional information, please let me know.

Sincerely,

[REDACTED]

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

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3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____.
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____.

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 01-01-04

Please Print Name and Title _____ Phone Number(_____) _____

Form done by Craig Stevens

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME: [REDACTED]
PHONE: [REDACTED] ACCT #: [REDACTED]
DBA: [REDACTED] # LOC: 1
OWNER(S): N/A,
DATE CONTACTED: 2/4/04, spoke to [REDACTED]

Reason for the call: This is a courtesy call to follow up on the Live Entertainment Tax Update Request that was sent to you in December.

DID YOU RESPOND TO THE LIVE ENTERTAINMENT TAX UPDATE REQUEST?

YES ☒ NO ☐

ARE YOU AWARE:

- This is a two-tiered tax, with a 10% tax rate applicable to admission and cover charges, as well as to sales of food, refreshments and merchandise for facilities with maximum seating capacity of at least 300 patrons and less than 7500
- IT SHOULD BE NOTED THAT THIS TAX IS IN ADDITION TO THE SALES TAX
- A 5% tax rate is applicable on admission and cover charges only for live entertainment events with maximum seating capacity of 7500 or more
- Facilities with seating less than 300 are exempt from the tax
- Maximum seating capacity is determined by the State Fire Marshall or local government agency that has the authority to determine maximum occupancy of the facility
- If you fail to respond to the Department's Update Request, we will assume you fall in the 10% tax rate until you prove otherwise

REMINDERS:

- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is Diedra Armstrong, 486-2829 should you have any further questions

Darac Leahy

RELATED INFORMATION:

- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Spoke to [REDACTED] they are a [REDACTED] Will provide packets for vendors that use their facility for the live entertainment if applicable. No gaming but does have a facility that accomadates more than 300.

NEVADA DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX UPDATE REQUEST

PERMIT/LICENSE NO. [REDACTED]
REPLY BY: December 22, 2003

Please return this form in the
enclosed envelope to:
Nevada Department of Taxation
1550 College Parkway Ste 115
Carson City, NV 89708

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☒ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency Fire Code
3. ☐ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency _____
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____
Owners/Officers _____ Owners/Officers _____
Owners/Officers _____ Owners/Officers _____
Federal Identification Number (please enter without dashes) _____
State Business License Number-if different from permit no. above (please enter without dashes) _____
e mail address _____
Signature _____ Date 1/02/04
Please Print Name and Title _____ Phone Number _____

LIVE ENTERTAINMENT TAX UPDATE REQUEST

REPLY BY: December 22, 2003

Please return this form in the
Enclosed envelope to:
Nevada Department of Taxation
1550 E. College Parkway Ste 115
Carson City, NV 89706

The 2003 Legislature ended their special session approving SB8, sections 64 to 100, which require enactment of a tax on admissions and cover charges to businesses providing live entertainment. This tax will be administered by two state agencies, the Gaming Control Board for licensed gaming establishments and the Department of Taxation for all other taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable to admission charges and cover charges, as well as to sales of food, refreshments, and merchandise for those live entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less than 7,500 patrons; and a 5% tax rate on admission charges and cover charges only for live entertainment events occurring in facilities with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filing the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

At this time, the Department of Taxation will not be able to accommodate electronic filing. Do not combine the payment of the Live Entertainment Tax with your payment of Sales/Use taxes. There is no registration fee for Live Entertainment Tax.

To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate person for completion.

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1. ☐ Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency _____
(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
2. ☐ Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum occupancy determined, State Fire Marshall or local governmental agency _____
3. ☒ Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency SELF
4. ☐ Already licensed for Live Entertainment Tax with Nevada Gaming Control Board.
Please provide Live Entertainment Tax Gaming License No. _____

Business records for audit purposes:

Address _____ City _____ Zip _____

Owners/Officers _____ Owners/Officers _____

Owners/Officers _____ Owners/Officers _____

Federal Identification Number (please enter without dashes) _____

State Business License Number-if different from permit no. above (please enter without dashes) _____

e mail address _____

Signature _____ Date 12-18-03

Please Print Name and Title _____ Phone Number _____

LET 01.01
Revised 10-28-02

LIVE ENTERTAINMENT TAX

Effective January 1, 2004

LIVE ENTERTAINMENT TAX

Effective Date: January 1, 2004

- Passed by 20th Special Session of Nevada State Legislature, sections 64 to 100 of Senate Bill 8.
- Administered by two State Agencies:
 - Nevada Department of Taxation
 - Nevada Gaming Control Board

Live Entertainment Tax (LET)

- Effective Date: January 1, 2004
- Department of Taxation: Administers and collects LET outside of licensed gaming establishments. NRS 368A, Temporary Regulation per LCB File No. R212-03
- Gaming Control Board: Administers and collects LET for licensed gaming establishments. NRS ~~463~~, ~~Regulation 13~~

368A
LCB File No. 223-03

Live Entertainment Tax (LET)

- **Two Tiered Tax Rates:**
 - **10% tax rate applicable:**
 - **On admission and cover charges, food, refreshments and merchandise sales for Live Entertainment taking place at a facility with maximum seating capacity of at least 300 up to 7,499. LET is in addition to applicable sales tax on food, refreshments and merchandise sold.**
 - **5% tax rate applicable:**
 - **On admission and cover charges only for Live Entertainment taking place at a facility with maximum seating capacity of 7,500 or more.**

Live Entertainment Tax (LET)

- **Methods of Determining Maximum Seating Capacity:**
 - **1. Maximum occupancy of facility as established by State Fire Marshal or as determined by local governmental agency (county or city).**
 - **2. Maximum occupancy of facility as designated in permits required to provide live entertainment.**
 - **3. In the absence of official determination or permit designation, the actual seating capacity.**

Live Entertainment Tax EXEMPTIONS

- **Live entertainment that is prohibited from taxing under the Constitution, laws & treaties of U.S. or Nevada Constitution.**
- **Events where proceeds from the admission or cover charges, sales of food, refreshments and merchandise during the event go entirely to a nonprofit organization.**
- **Events where the proceeds as described above are donated to a nonprofit organization by another person who is not a nonprofit organization, even if the event contract allows that person to sell goods and services at the live entertainment event.**
- **Boxing contests or exhibitions which can be defined as “unarmed combat” pursuant to NRS 467.0107.**

Live Entertainment Tax

Exemptions (cont.)

- Live entertainment taking place at a non-gaming facility with seating capacity of less than 300.
- Live entertainment taking place at a facility licensed for less than 51 slot machines, less than 6 table games, or combination of slot machines and table games within those respective limits with seating capacity of less than 300.
- Boxing contests or exhibitions which can be defined as “unarmed combat” pursuant to NRS 467.0107.
- Live Entertainment provided during a trade show.
- Live Entertainment provided in the form of strolling or background music either instrumental or vocal in restaurants, lounges etc.
- Live entertainment provided in the common area of a shopping mall.

Registration for LET

- **No registration fee required. Use NBR and Supplemental forms to register new taxpayers.**
- **Initial registration done through update form mailed to taxpayers registered in ACES with potential live entertainment liability.**
- **Information sheet mailed to all City, County and other nonprofit facilities that may be rented to providers of live entertainment. Copy of NBR and Supplemental included.**
- **Information sheet mailed to other possible providers of live entertainment not registered with ACES accounts. Included NBR and supplemental form.**

ADMINISTRATION OF LET

- Monthly filing for tax collected in preceding month.
- Penalty and Interest charges for failure to file and late filing apply pursuant to chapter 360. of NRS.
- Over-collections, credits and refunds requests refer to statutory procedures established in chapter 360 of NRS.
- Separate tax returns for each applicable LET tax rate 10% or 5%.
- Separate tax returns required for each facility location under common ownership.
- If unable to establish seating capacity of live entertainment event by methods listed above; the department will presume higher tax rate of 10% applies.
- Acceptable evidence for rebutting higher tax presumption: actual attendance, number of tickets sold or offered for sale, square footage of facility, physical needs or requirements for patrons in relation to the nature of the event or other pertinent evidence to establish actual seating capacity.

LET – important definitions and terms

- The following definitions and terms are listed in sections 3 through 7 of the regulation and should be reviewed to understand the full scope of the Department's portion of Live Entertainment Tax.
 - Live entertainment status
 - Nonprofit organization
 - Patron
 - Taxpayer
 - Admission charge
 - Boxing contest or exhibition
 - Facility
 - Live Entertainment
 - Shopping mall
 - Trade show
 - Casual Assemblage

/

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Law Offices of
WILLIAM H. BROWN
A Limited Liability Company

6029 S. Ft. Apache Rd., Ste. 100
Las Vegas, Nevada 89148

P: (702) 385-7280
F: (702) 386-2699
Will@whbesq.com

June 14, 2012

William Chisel, Executive Director
Nevada Department of Taxation
1500 College Pkwy., Ste. 115
Carson City, Nevada 89706

William Chisel, Executive Director
Nevada Department of Taxation
Grant Sawyer Bldg., Ste. 1300
Las Vegas, Nevada 89101

Re: K-Kel, Inc. dba Spearmint Rhino Gentlemen's Club; Olympus Garden, Inc., dba Olympic Garden; SHAC LLC dba Sapphire; The Power Company, Inc. dba Crazy Horse Too Gentlemen's Club; D Westwood, Inc. dba Treasures; DI Food & Beverage of Las Vegas, LLC dba Scores, Deja Vu Showgirls of Las Vegas, LLC dba Deja Vu; and Little Darlings of Las Vegas, LLC dba Little Darlings

NAC 360.135 Request for Subpoenas to Dino DiCianno, Michelle Jacobs, and Tesa Wanamaker.

Dear Mr. Chisel:

Pursuant to NAC 360.135(2), the above-named Taxpayers hereby request that the Tax Commission via its Hearing Officer issue subpoenas for the following individuals: Dino DiCianno, Michelle Jacobs, and Tesa Wanamaker to appear and testify at the Nevada Tax Commission hearing to be held on Monday June 25, 2012.

As you are certainly aware, Dino DiCianno is the former Executive Director of the Nevada Department of Examination. Mr. DiCianno was the Executive Director during the period of 2003 to 2005, when Nevada's Tax on Live Entertainment was drafted, passed, and subsequently amended.

Mr. Dicianno's testimony is relevant for a number of reasons. However, first a bit of background information is in order, which will be greatly summarized. The current action was originally filed as a *de novo* action in the Eighth Judicial District Court for Clark County (Case No. 08A554970, which has come to be known as "Case 2")
William Chisel, Executive Director

following the Tax Commission the Department of Taxations denial of certain claims for refund filed by the Taxpayers for amount paid under Nevada's Tax on Live Entertainment, NRS 368A.010 *et seq.* (the "Live Entertainment Tax" or "LET"). The court coordinated and partially consolidated the action with a direct action (Case No. 08A554970, or "Case 1"; collectively with Case 2 the "Coordinated Cases") previously filed by the Taxpayers, which raised similar challenges to the validity and the applicability of the LET.

Ultimately, the District Court ruled that the challenge in Case 1 could only proceed on a facial basis and, following our Supreme Court's ruling in Southern California Edison v. First Judicial Dist. Court, 255 P.3d 231 (Nev. 2011), that Case 2 must be refilled and proceed as a petition for judicial review. Hence, Case 2 represents the Taxpayers as-applied challenge and is now the Petition for Judicial Review that has been remanded and is presently before the Commission.

I provide you with this history because the events of the consolidated/coordinated cases firmly establish the relevance and basis for the testimony. Specifically, prior to Case 2 being remanded to the Commission, Petitioners had set the depositions of Dino DiCianno and Michelle Jacobs (Tax Examiner II), which were ultimately set to occur following the hearing at which the Court ruled that Case 2 must be refilled as a petition for judicial review and that only the facial and not as-applied constitutional challenges to the LET would be considered in Case 1. Having ruled that there was no as-applied challenge before it, the Court additionally ruled that further discovery inappropriate and the depositions were canceled.

However, the testimony Taxpayers seek is relevant to the as applied constitutional challenges this Commission will again be asked to consider. Over the course of discovery in the Coordinated Cases, and in response to interrogatories submitted to Department of Taxation (the "Department") and answered by the Department under Nev. R. Civ. P. 33 (attached as Exhibit A), the Department identified DiCianno as the person most knowledgeable regarding:

- the introduction, drafting, consideration of, revising, adopting and/or amending the Live Entertainment Tax;
- the introduction, drafting, consideration of, revising, adopting and/or amending any and all regulations relating to, or promulgated under, the Live Entertainment Tax;

William Chisel, Executive Director

- the persons or business entities meant to be taxed by the Live Entertainment Tax;
- the purposes for any and all legislative changes to the exceptions to the definition of “live entertainment” set forth in NRS § 368A.090;
- the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax or to the definition of “live entertainment” created by any regulation or policy of the Commission;
- the steps by which the proposed “5% across the board” tax on live entertainment was modified to, instead, tax certain live entertainment at the rate of 10%, as provided by NRS § 368A.200(1);
- the purpose(s) of modifying the proposed “5% across the board” tax on live entertainment to, instead, tax certain live entertainment at the rate of 10%, as provided by NRS § 368A.200(1);
- the purpose(s) of changing the maximum seating capacity/maximum occupancy specified by (presently) NRS §§ 368A.200(5)(d) and (e) from 300 to 200;
- the effect(s) of changing the maximum seating capacity/maximum occupancy specified by (presently) NRS §§ 368A.200(5)(d) and (e) from 300 to 200;
- the purpose(s) of changing the language of (presently) NRS §§ 368A.200(5)(d) and (e) from referring to “maximum seating capacity” to “maximum occupancy”;

Ms. Jacobs was identified as the person most knowledgeable regarding:

- the persons and entities who/which have paid the Live Entertainment Tax since the initial adoption of that statute;
- the purposes for each and every one of the exceptions to the definition of “live entertainment” set forth in NRS § 368A.090;
- the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax set forth in NRS § 368A.200; and

- the purposes for each and every one of the exceptions to the application of the Live Entertainment Tax or to the definition of “live entertainment” created by any regulation or policy of the Department;

All of these categories of information are relevant to the Taxpayers as-applied challenges to the LET. Generally, a tax may violate the First Amendment three ways: (1) by directly taxing First Amendment freedoms; (2) by targeting a narrowly defined group of speakers; or (3) by taxing speech based on content. *See Murdock v. Commonwealth of Pennsylvania*, 319 U.S. 105, 108, 111 (1983); *Leathers v. Medlock*, 499 U.S. 439, 447-448 (1991). The legislative history demonstrates, and it anticipated that the testimony of the witnesses will confirm that the LET was drafted, amended; and enforced, to directly tax First Amendment Activity, to target a narrowly defined group of speakers, and to tax speech based on content.

Tessa Wanamaker previously held the position of “Revenue Officer II” with the Nevada Department of Taxation, Compliance division. Ms. Wanamaker left her business card with a Taxpayer following an inspection to determine whether the Taxpayer is subject to the LET and at what rate. Her testimony is relevant to how the department determines whether or not a particular business is subject to or exempted from taxation under the LET or Promulgated Regulations.

In addition, many of the relevant documents produced by the Department of the course of discovery in the Consolidated Cases, which I provided to the Commission by way of my letter of April 26, 2012, were either drafted by or submitted to Mr. DiCianno or Ms. Jacobs. *See, e.g.*, documents stamped DV000050-58, DV 000198, DV000202-205, DV 000575-586, DV000604-667, and DV000675-680. Hence, Mr. DiCianno’s and Ms. Jacobs’s testimony will be necessary to answer questions about the purpose and content of the documents, and to possibly authenticate the documents.

William Chisel, Executive Director
June 14, 2012
Page 5

For all these reasons, the Taxpayers respectfully request that, pursuant to NAC 360.135(4), the Hearing Officer grant this request and issue subpoenas to appear and testify to Dino DiCianno, Michelle Jacobs, and Tessa Wanamaker and provide the same to the undersigned for service upon those individuals.

Sincerely,

/s/ *William Brown*

WILLIAM H. BROWN

cc: Brad Shafer, Esq.
Matt Hoffer, Esq.
Mark Ferrario, Esq.
David Pope, Esq.
Blake Doer, Esq.
Vivienne Rakowsky, Esq.



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

555 East Washington Ave., Suite 3900
Las Vegas, Nevada 89101-1068

CATHERINE CORTEZ MASTO
Attorney General

KEITH G. MUNRO
Assistant Attorney General

GREGORY M. SMITH
Chief of Staff

June 15, 2012

William Chisel
Executive Director/Secretary
Department of Taxation
Nevada Tax Commission
1500 College Pkwy., Ste. 115
Carson City, NV 89706

RE: Opposition to Request for Subpoenas Regarding Remand of K-Kel, et. al
Refund Requests

Dear Mr. Chisel:

Pursuant to the Request for Subpoenas referenced above and dated June 14, 2012, the gentlemen's clubs (hereinafter "Taxpayers") are requesting the Nevada Tax Commission (hereinafter "NTC") to issue subpoenas requiring Dino DiCianno, Michelle Jacobs and Tesa Wanamaker to appear and testify at the Nevada Tax Commission meeting scheduled for June 25, 2012. The additional testimony being pursued was not presented to the Hon. Jerry A. Wiese II and therefore could not have been considered by him for purposes of determining materiality. Consequently, this matter was not remanded to the NTC to obtain the additional testimony being pursued by Taxpayers.

The relevant statute allows a district court to remand a matter to the administrative agency to consider additional evidence after the court has determined that the evidence is material and that there are good reasons for the evidence not being presented to the administrative agency during the initial proceeding. NRS 233B.131(2) states:

*If, before submission [of the administrative record] to the court,
an application is made to the court for leave to present
additional evidence, and it is shown to the satisfaction of the
court that the additional evidence is material and that there*

were good reasons for failure to present it in the proceeding before the agency, the court may order that the additional evidence and any rebuttal evidence be taken before the agency upon such conditions as the court determines.

The order signed by Judge Wiese states:

Petitioner's (sic) Application for leave to present additional evidence to the Nevada Tax Commission is GRANTED so the administrative agency can look at additional evidence and do one of the following: Amend the Findings of Fact, Conclusions of Law dated Oct. 12, 2007, Reverse the Decision, or Affirm the Decision.

See Order attached hereto as *Exhibit A*.

NRS 233B.131 limits the NTC to considering the additional evidence that Taxpayers presented to Judge Wiese as the evidence obtained through discovery. In order for Judge Wiese to have determined that the additional evidence is material and that there was a good reason for not presenting it to the NTC during the first proceeding years ago, the additional evidence had to be in existence and had to have been presented to Judge Wiese.

Indeed, the relevant statute states, in pertinent part, that "the court may order that *the* additional evidence . . . be taken before the agency . . ." NRS 233B.131. Taxpayers presented to Judge Wiese evidence provided to them in response to discovery requests. Because that evidence existed and was presented to Judge Wiese, he was able to evaluate materiality and the reasons provided by Taxpayers for not having presented the evidence in the initial administrative proceeding.

Judge Wiese did not remand this matter for additional discovery, as NRS 233B.131 does not authorize remand for such purposes. Determining materiality with regard to non-existent evidence is akin to issuing an advisory opinion, which courts do not do. As allowed by the statute, this matter was remanded to allow the NTC to receive and review the existing additional evidence and to determine whether it's going to affirm, reverse or modify its original decision. NRS 233B.130(3). The purpose of the remand is to get the existing additional evidence in the administrative record so that Judge Wiese can review it. See *Carson City v. Lepire*, 112 Nev. 363, 364-365 (1996) (stating, "NRS 233B.131(2) requires that before a court may consider evidence beyond what was presented to the agency, there must be a showing that the 'additional evidence is material and that there were good reasons for failure to present it in the proceeding before the agency.' The court 'may then order that the additional evidence . . . be taken before the agency.' *Id.*").

For the reasons expressed above, Taxpayers are not entitled to discovery they never requested years ago and the Department objects to Taxpayers' request for the issuance of subpoenas.

Sincere regards,

CATHERINE CORTEZ MASTO
Attorney General

By: 

David J. Pope, Sr. Deputy Attorney General
Blake Doerr, Sr. Deputy Attorney General
Vivienne Rakowsky, Deputy Attorney General
Attorneys for State of Nevada, Dept. of
Taxation

DJP/dt
Encl.

cc: William H. Brown, Esq., will@whbesq.com
Brad Shafer, Esq., brad@bradshaferlaw.com
Mark Ferrario, Esq., ferrariom@gtlaw.com
Erin Fierro, efierro@tax.state.nv.gov

Exhibit A

DISTRICT COURT
CLARK COUNTY, NEVADA


CLERK OF THE COURT

K-KEL, INC., d/b/a Spearmint Rhino
Gentlemen's Club; OLYMPUS GARDEN, INC.,
d/b/a Olympic Garden; SHAC, L.L.C., d/b/a
Sapphire; THE POWER COMPANY, INC., d/b/a
Crazy Horse Too Gentlemen's Club; D.
WESTWOOD, INC., d/b/a Treasures; D.I. FOOD
& BEVERAGE OF LAS VEGAS, LLC, d/b/a
Scores, DÉJÀ VU SHOWGIRLS OF LAS
VEGAS, LLC, d/b/a Déjà vu; and LITTLE
DARLINGS OF LAS VEGAS, LLC, d/b/a Little
Darlings,

Petitioners,

v.

STATE OF NEVADA, ex rel. DEPARTMENT OF
TAXATION and TAX COMMISSION,

Respondents.

Case No.: A-11-648894-J
Dept. No.: XXX

**ORDER GRANTING PLAINTIFFS'
APPLICATION FOR LEAVE TO PRESENT
ADDITIONAL EVIDENCE TO THE NEVADA
TAX COMMISSION**

PETITIONERS' Application for Leave to Present Additional Evidence to the Nevada Tax Commission in the above-captioned matter came on for hearing on December 9, 2011.

David J. Pope, Senior Deputy Attorney General, Blake A. Doerr, Senior Deputy Attorney General, and Vivienne Rakowsky, Deputy Attorney General appeared on behalf of the Respondents; and,

William J. Brown, Esq. and Bradley J. Shafer, Esq. appeared on behalf of the Petitioners; and, Mark E. Ferrario appeared on behalf of Petitioner SHAC, LLC.

The Court having considered the papers and pleadings as well as the oral argument, hereby ORDERS:

Petitioner's Application for leave to present additional evidence to the Nevada Tax Commission is GRANTED so the administrative agency can look at additional

1 evidence and do one of the following: Amend the Findings of Fact, Conclusions of
2 Law dated Oct. 12, 2007, Reverse the Decision, or Affirm the Decision.
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5 **IT IS SO ORDERED.**

6 DATED this 24 day of January, 2012.
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10 DISTRICT COURT JUDGE
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Law Offices of
WILLIAM H. BROWN
A Limited Liability Company

6029 S. Ft. Apache Rd., Ste. 100
Las Vegas, Nevada 89148

P: (702) 385-7280
F: (702) 386-2699
Will@whbesq.com

June 19, 2012

William Chisel, Executive Director
Nevada Department of Taxation
1500 College Pkwy., Ste. 115
Carson City, Nevada 89706

William Chisel, Executive Director
Nevada Department of Taxation
Grant Sawyer Bldg., Ste. 1300
Las Vegas, Nevada 89101

Re: K-Kel, Inc. dba Spearmint Rhino Gentlemen's Club; Olympus Garden, Inc., dba Olympic Garden; SHAC LLC dba Sapphire; The Power Company, Inc. dba Crazy Horse Too Gentlemen's Club; D Westwood, Inc. dba Treasures; DI Food & Beverage of Las Vegas, LLC dba Scores, Deja Vu Showgirls of Las Vegas, LLC dba Deja Vu; and Little Darlings of Las Vegas, LLC dba Little Darlings

Reply to Opposition to Taxpayers' NAC 360.135 Request for Subpoenas to Dino DiCianno, Michelle Jacobs, and Tesa Wanamaker.

Dear Mr. Chisel:

I write to you in Reply to the June 15, 2012, letter (the "Opposition") of the Attorney General on behalf of the Nevada Department of Taxation (the "Department"), which opposes the above-named Taxpayers' June 14, 2012, Subpoena requests.

In short, the district court has already rejected the limitations proposed by the Department. Following the hearing at which the Taxpayer's Application for Leave to Present Additional Evidence to the Nevada Tax Commission (the "Application") was granted by the district court, the parties were unable to agree on the language of a proposed order and submitted competing proposed orders to the court.

The order proposed by the Department (*See* Exhibit A) would have granted the following relief:

PETITIONER'S APPLICATION FOR LEAVE TO PRESENT ADDITIONAL EVIDENCE TO THE NEVADA TAX COMMISSION IS GRANTED SO THE ADMINISTRATIVE AGENCY CAN LOOK AT THE ADDITIONAL EVIDENCE *THAT HAS BEEN INCLUDED IN THE PETITIONERS' MOVING PAPERS* FOR THE SOLE PURPOSE TO EITHER AMEND THE ADMINISTRATIVE FINDINGS OF FACT AND CONCLUSIONS OF LAW DATED OCTOBER 12, 2007, CHANGE THE DECISION, OR STATE THAT THE ORIGINAL DECISION APPLIES.
(emphasis added).

However, the Court entered an order rejecting the Department's proposed language limiting the scope of the remand to the consideration of "the additional evidence that has been included in the Petitioners' moving papers." Instead the Court ordered: "Petitioner's application for leave to present additional evidence to the Nevada Tax Commission is GRANTED so the administrative agency can look at additional evidence and do one of the following" (Exhibit A to Opposition).

Hence the scope of this remand is for the Commission to consider "additional evidence" and no more narrow. In explaining his ruling from the bench, Judge Jerry A. Weise II was clear that the Commission, as the administrative agency, would act as the gatekeeper and not the Court:

The thing is, as a judge, I want to try to do the right thing, and if the right thing requires me to only look at the record on a petition for judicial review, I'm limited to review of the record. If there's a question whether or not something is in the record that should be or something's missing from the record that maybe should be in the record, I'm inclined to allow the administrative agency an opportunity to review that so that when it comes up to me, and I'm sure this will come back up to me, that I've got all the evidence.

So I'm not going to dismiss the case, but what I'm going to do is I'm going to remand it right now for purposes – so the administrative agency can – look at the evidence that's requested by the petitioners.

Reporter's Transcript of Proceedings before the Honorable Jerry A. Wiese, II, Department XXX, Dated Friday December 9, 2011, Exhibit B.

As to “the evidence that's requested by the petitioners,” there is no question that the evidence requested included the testimony now sought. In their Memorandum of Point and Authorities in support of their Application, the Taxpayers specifically requested that they be “afforded the opportunity to depose representatives of the State in regard to these documents before either the Commission or this Court make final determination on the [Taxpayers'] constitutional claims.” Exhibit C, Application & Memorandum of Points and Authorities (abridged), p. 18. No part of the Taxpayers application for leave was denied meaning that the testimony sought is within the scope of the “additional evidence” remanded for consideration by the Commission

The fallacy of the Department's approach is its unsupported assertion that to find evidence to be “material” or purposes of justifying a remand under NRS 233B.131¹, the court must make detailed finding regarding each item of evidence sought to be submitted. That is not the standard. Under the statute, materiality only need be “shown to the satisfaction of the court.” NRS 233B.131(2). There is no specificity requirement. Rather the matter is discretionary with the district court. Here, the Taxpayers remand request was granted in full and with no limitation against presenting testimony. And, authority for the Taxpayers' subpoena request is independently provided by NAC 360.135.

The absurdity of the Department's position is aptly demonstrated with reference to the testimony the Taxpayers seek. In order to meet the Department's unrealistic standard, in each situation where a party sought leave to submit additional testimony below, the Court would have to receive the testimony and then make specific findings as to what portion of the testimony should be received below. The statute requires no such burden on judicial resources.

¹ In order to grant a motion to present additional evidence under NRS 233B.131, the district court must find the evidence to be “material” and that that “good reasons” exist that the evidence was not originally presented to the administrative agency. **Garcia v. Scolari's Food & Drug**, 125 Nev. 48, 200 P.3d 514, 517 (2009).

William Chisel, Executive Director
Nevada Department of Taxation
June 19, 2012
Page 4

For these reasons and those stated in the original June 15, 2012, request, the Taxpayers respectfully request that their NAC 360.135 request for subpoenas be granted in full.

Sincerely,

/s/ William Brown

WILLIAM H. BROWN

cc: Brad Shafer, Esq.
Matt Hoffer, Esq.
Mark Ferrario, Esq.
David Pope, Esq.
Blake Doer, Esq.
Vivienne Rakowsky, Esq.



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

555 East Washington Ave., Suite 3900
Las Vegas, Nevada 89101

CATHERINE CORTEZ MASTO
Attorney General

KEITH G. MUNRO
Assistant Attorney General

GREGORY M. SMITH
Chief of Staff

January 18, 2012

Honorable Jerry H. Wiese, II
301 East Clark Avenue
Las Vegas, Nevada 89101

Re: K-Kel, Inc. dba Spearmint Rhino, et al. v. State of Nevada, et al.
Case No. A-11-648894-J

Dear Judge Wiese:

The Petitioners and Respondents could not reach an agreement on a proposed Order from the December 9, 2011 hearing on the Petitioner's Application for Leave to Present Additional Evidence to the Nevada Tax Commission. Therefore, we are submitting the enclosed proposed Order along with Exhibit "A" taken from the transcript of the hearing, and anticipate that the Petitioners will also submit a proposed Order.

If you have any questions, please do not hesitate to contact me.

Sincerely,

CATHERINE CORTEZ MASTO
Attorney General

By: *Vivienne Rakowsky*
Vivienne Rakowsky
Deputy Attorney General
(702) 486-3103

VR:tap

Enclosures

cc: William H. Brown, Esq.
Bradley J. Shafer, Esq.
Mark E. Ferrario, Esq.

ORDR
CATHERINE CORTEZ MASTO
Attorney General
DAVID J. POPE
Senior Deputy Attorney General
Nevada Bar No. 008617
BLAKE A. DOERR
Senior Deputy Attorney General
Nevada Bar No. 009001
VIVIENNE RAKOWSKY
Deputy Attorney General
Nevada Bar No. 009160
555 E. Washington Ave., Ste. 3900
Las Vegas, Nevada 89101
P: (702) 486-3426
F: (702) 486-3416
dpope@ag.nv.gov
bdoerr@ag.nv.gov
vrakowsky@ag.nv.gov
Attorneys for Respondents

DISTRICT COURT

CLARK COUNTY, NEVADA

K-KEL, INC., d/b/a Spearmint Rhino
Gentlemen's Club; OLYMPUS GARDEN, INC.,
d/b/a Olympic Garden; SHAC, L.L.C., d/b/a
Sapphire; THE POWER COMPANY, INC., d/b/a
Crazy Horse Too Gentlemen's Club; D.
WESTWOOD, INC., d/b/a Treasures; D.I. FOOD
& BEVERAGE OF LAS VEGAS, LLC, d/b/a
Scores, DÉJÀ VU SHOWGIRLS OF LAS
VEGAS, LLC, d/b/a Déjà vu; and LITTLE
DARLINGS OF LAS VEGAS, LLC, d/b/a Little
Darlings,

Petitioners,

v.

STATE OF NEVADA, ex rel. DEPARTMENT OF
TAXATION and TAX COMMISSION,

Respondents.

Case No.: A-11-648894-J
Dept. No.: XXX

**ORDER GRANTING PLAINTIFFS'
APPLICATION FOR LEAVE TO PRESENT
ADDITIONAL EVIDENCE TO THE
NEVADA TAX COMMISSION**

PETITIONERS' Application for Leave to Present Additional Evidence to the Nevada
Tax Commission in the above-captioned matter came on for hearing on December 9, 2011;

...

...

David J. Pope, Senior Deputy Attorney General, Blake A. Doerr, Senior Deputy Attorney General, and Vivienne Rakowsky, Deputy Attorney General appeared on behalf of the Respondents; and,

William J. Brown, Esq. and Bradley J. Shafer, Esq. appeared on behalf of the Petitioners; and, Mark E. Ferrario appeared on behalf of Petitioner SHAC, LLC.

The Court having considered the papers and pleadings as well as the oral argument, and hereby ORDERS:

PETITIONERS' APPLICATION FOR LEAVE TO PRESENT ADDITIONAL EVIDENCE TO THE NEVADA TAX COMMISSION is GRANTED SO THE ADMINISTRATIVE AGENCY CAN LOOK AT THE ADDITIONAL EVIDENCE THAT HAS BEEN INCLUDED IN THE PETITIONERS' MOVING PAPERS FOR THE SOLE PURPOSE TO EITHER AMEND THE ADMINISTRATIVE FINDINGS OF FACT AND CONCLUSIONS OF LAW DATED OCTOBER 12, 2007, CHANGE THE DECISION, OR STATE THAT THE ORIGINAL DECISION APPLIES. See Exhibit "A".

IT IS SO ORDERED.

DATED this ____ day of January, 2012.

DISTRICT COURT JUDGE

Respectfully submitted:

CATHERINE CORTEZ MASTO
Attorney General

By: 
VIVIENNE RAKOWSKY
Deputy Attorney General

1 CASE NO. A648894

2 DEPT. NO. 30

3 DOCKET U

4 DISTRICT COURT

5 CLARK COUNTY, NEVADA

6 * * * * *

7 K-KEL, INC., d/b/a Spearmint)
Rhino Gentlemen's Club:)
8 OLYMPUS GARDEN, INC., d/b/a)
Olympic Garden; SHAC, LLC,)
9 d/b/a Sapphire; THE POWER)
COMPANY, INC., d/b/a Crazy)
10 Horse Too Gentlemen's Club; D.)
WESTWOOD, INC., d/b/a)
11 Treasures; D.I. FOOD &)
BEVERAGE OF LAS VEGAS, LLC,)
12 d/b/a Scores, DEJA VU)
SHOWGIRLS OF LAS EGAS, LLC)
13 d/b/a Deja vu; and LITTLE)
DARLINGS OF LAS VEGAS, LLC,)
14 d/b/a Little Darlings,)
)
15 Petitioners,)
)
16 vs.)
)
17 STATE OF NEVADA, ex rel.)
DEPARTMENT OF TAXATION and TAX)
18 COMMISSION,)
)
19 Respondents.)
)
20

21 REPORTER'S TRANSCRIPT OF PROCEEDINGS

22 BEFORE THE HONORABLE JERRY A. WIESE, II

23 DEPARTMENT XXX

24 DATED FRIDAY, DECEMBER 9, 2011

25 REPORTED BY: KRISTY L. CLARK, RPR, NV CCR #708,
CA CSR #13529

1 other documents because it's inadmissible evidence,
2 so ...

3 THE COURT: Mr. Roitman, give me a few
4 minutes.

5 All right. Counsel, I understand your
6 arguments with regard to whether or not things are
7 admissible, whether it's duplicative, whether it's
8 hearsay, if it's admissible evidence or not. I don't
9 think that's in front of me at this point. I think
10 that that's something that the administrative agency
11 needs to take up first. I understand your arguments,
12 and -- and I would be making the same arguments if I
13 was sitting at your table.

14 The thing is, as a judge, I want to try to do
15 the right thing, and if the right thing requires me to
16 only look at the record on a petition for judicial
17 review, I'm limited to review of the record. If
18 there's a question whether or not something is in the
19 record that should be or something's missing from the
20 record that maybe should be in the record, I'm inclined
21 to allow the administrative agency an opportunity to
22 review that so that when it comes up to me, and I'm
23 sure this will come back up to me, that I've got all
24 the evidence.

25 So I'm not going to dismiss the case, but

1 what I'm going to do is I'm going to remand it right
2 now for purposes -- so the administrative agency can --
3 can look at the evidence that's requested by the
4 petitioners. And I'm guessing that as soon as that
5 happens, they'll either come up with an amended
6 decision or a different decision or they'll just say
7 that the same decision applies.

8 Whatever happens, it will come back in front
9 of me on a petition for judicial review. You have to
10 let me know when that happens, and we'll probably have
11 to set a status hearing to decide if the parties want
12 to submit supplemental briefs to me based upon the
13 additional evidence that's submitted to the tax
14 commission.

15 MR. POPE: Your Honor, we haven't really
16 gotten into briefing yet. They haven't done their --

17 THE COURT: So there's no briefs at all yet?

18 MR. BROWN: That's correct.

19 MR. FERRARIO: Your Honor, we'll prepare an
20 order reflecting your ruling, run it by the State, and
21 then working out briefing schedules after we come back
22 or keeping you apprised of what's happening at the
23 administrative level won't be a problem.

24 THE COURT: Appreciate that.

25 MR. FERRARIO: Thanks, Your Honor.

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CERTIFICATE OF REPORTER

STATE OF NEVADA)
) ss:
COUNTY OF CLARK)

I, Kristy L. Clark, a duly commissioned
Notary Public, Clark County, State of Nevada, do hereby
certify: That I reported the proceedings commencing on
Friday, December 9, 2011, at 8:49 o'clock a.m.

That I thereafter transcribed my said
shorthand notes into typewriting and that the
typewritten transcript is a complete, true and accurate
transcription of my said shorthand notes.

I further certify that I am not a relative or
employee of counsel of any of the parties, nor a
relative or employee of the parties involved in said
action, nor a person financially interested in the
action.

IN WITNESS WHEREOF, I have set my hand in my
office in the County of Clark, State of Nevada, this
19th day of December, 2011.

KRISTY L. CLARK, CCR #708