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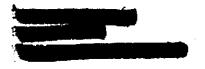
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PERMIT/LICENSE NO. REPLY BY: December 22, 2003

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.

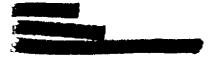
To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate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

THE PROPERTY OF THE PROPERTY O	than 300 patrons. Please indicate how maximum occupancy determined, State Fire tall agency
2. Maximum Occupancy 300 to merchandise, food and refre	7,499 patrons-10% tax rate applicable to all admissions and cover charges, shments sold during live entertainment status. Please indicate how maximum occupancy hall or local governmental agency
3. Maximum Occupancy 7,500	or more patrons-5% tax rate applicable to admissions and cover charges only. Please
4. Already licensed for Live Ent	ertainment Tax with Nevada Gaming Control Board. nment Tax Gaming License No
Business records for the purposes: Address	
Owners/Officers	City ZipOwners/Officers
Owners/Officers	
Federal Identification Number (please e	
State Business License Number-if differ	ent from permit no. above (please enter without dashes)
e ma	
Signatur	Date 1-24-04
Please Print Name and Ti	Phone Number
and the same and t	LET 01.01

Appellants' Appendix SUPP.ROA03065

LET 01.01
Revised 10.28.02
Page 3204
DV001409



< 1

PERMIT/LICENSE NO. 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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	21 17 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				LET 01.01
Please Print Name and Title	· ·	controllar	Phone Number		
Signature		Date 12170	<u> </u>		
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State Business License Number if	different from permit no	. above (please enter with	hout dashes)		
Federal Identification Number (ple					
Owners/Officers		Owners/Officers			
Owners/Officers		Owners/Officers			
Address	3	Ci		do la	
4. Aiready licensed for Live Please provide Live Enter Business records for shudit purposes:	ertainment Tax Gamir	vith Nevada Gaming Co ng License No	ontrol Board. [†]		
3. Maximum Occupancy 7 indicate how maximum agency	,500 or more patrons- occupancy determined	5% tax rate applicable d, State Fire Marshal o 	to admissions and r local governmen	d cover charges only tai	. Please
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Marshal, or local govern (DOES NOT REQUIRE	mental agency	s. Please indicate how ATE FILE LUA INT TAX REGISTRATI	125H D L_	ncy determined, Sta	te Fire

Appellants' Appendix SUPP.ROA03066

LET 01.01
Page 3205
DV001410



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

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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
Owners/Officers Owners/Officers Owners/Officers
Owners/OfficersOwners/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
Signate 14/31/03
Please Print Name and TitlePhone Number

Appellants' Appendix SUPP.ROA03067

LET 01.01
Revised 10-28-02
Page 3206
DV001411



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

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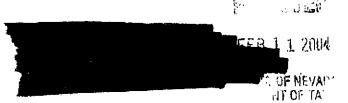
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Business records for audit purposes:
Address Zip Zip
Owners/Officers Owners/Officers
Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
e mail address
Signature Date 12/19/03
Please Print Name and Title

Appellants' Appendix SUPP.ROA03068

LET 01.01 Page 3207 DV001412



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

Please return this form in the Enclosed envelope to:
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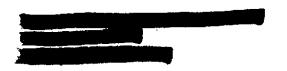
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4. Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Business records for audit purposes:
Address City Zip
Owners/Officers Owners/Officers
Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
e mail address
e man address
Signature Date 2/9/04
Please Print Name and Title
LET 01.01

Appellants' Appendix SUPP.ROA03069

LET 01.01
Revised 10-28-02
Page 3208
DV001413



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

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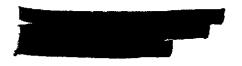
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4. Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Business récords for audit purposes:
Address City City Zip
Owners/OfficersOwners/Officers
Owners/Officers Owners/Officers
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 TitlePhone NumberPhone Number
LET 01.01

Appellants' Appendix SUPP.ROA03070

LET 01.01 Revised 10-28-02 Page 3209 DV001414



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

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APR 1 6 2004

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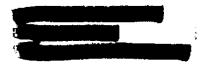
1. PA Maximum occup how maximum occupancy was agency	ancy is less than 300 patrons. s determined, State Fire Marsh	Maximum Occupancy: Please indicate al., or local governmental
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charges, merchandise, food an	d refreshments sold during live idicate how maximum occupat	rate applicable to all admissions and cover e entertainment status. Maximum ncy determined, State Fire Marshal, or local
charges only, Maximum Occur	ancy is 7,500 or more -5% tax pancy Please indicate nental agency	rate applicable to admissions and cover to how maximum occupancy determined, State
4. NA Already licensed f		th Nevada Gaming Control Board
Location of business records	for audit purposes.	
Address_		
City_	State	Zip

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)

Email Address
Signature
Date 3/2/04

Please Print Name and Title



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

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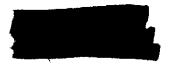
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	Marshal, or local governmental agency (DOES NOT REQUIRE LIVE ENTERTAINMENT TAX RE	GISTRATION).
2. 🗌		rtainment status. Please indicate how maximum occupancy
3. 🗌	Maximum Occupancy 7,500 or more patrons-5% tax rate indicate how maximum occupancy determined, State Fire agency	applicable to admissions and cover charges only. Please Marshal or local governmental
4. 🗆	Already licensed for Live Entertainment Tax with Nevada Please provide Live Entertainment Tax Gaming License N	
Busine	ness records for audit purposes:	
Addres	ress	City Zip
Owner	ners/Officers	/Officers
Owner	ners/OfficersOwners	/Officers
Federa	eral Identification Number (please enter without dashes)	
State P	umber-if different from permit no. above (plea	se enter without dashes)
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3	- Date /- &	13-14
Signate	attended to the date of the da	<u> </u>
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Appellants' Appendix SUPP.ROA03073

LET 01.01 Revised 10-28-02 Page 3212 DV001417



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Business records for audit purposes:
Address City
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 12-16-23
Please Print Name and Title Phone Number
LET 01.01

Appellants' Appendix SUPP.ROA03074

LET 01.01 Page 3213 DV001418

LIVE ENTERTAINMENT TAX

SALES/USE/BUSINESS TAX ACCOUNT CLOSEOUT REQUEST

Permit/License No.	
Requested By	
MARYANN MESDAY	
Date	
_06/09/05	
	- CLQI

		· · · · · · · · · · · · · · · · · · ·	
Owner(s) of Record:			(
dba: (15 screen)	SAME		
Mailing Address			Verified? Yes No
Business Location:	SAME		Phone
Date of Closing:	ST Live Entertainment Tax;	5/1/2004 RT N/A	
Type of Security:			Amount: n/a
Name of Successor:			Acct No. N/A
dba:	3.114		
Reason for Cancel:			Successor Liability Yes No
•	N/A		
Audit Screen Review:	Active: to	TY	
Deficiency Determinate Jeopardy Determinatio In Escrow (Agent) Record Lien - Attached Seize Assets Withhold Bankruptcy (Bankrupte	Specify tax type - BT or ST If possible, ascertain how credit created SU43 ion n Sy Clerk Notified) ch copy of explanation)	Contacts Made: Directory Check Landlord Utilities Post Office/Certified Mail Area Check Banks License Bureau (Type) DMV Other Owner Dennis Michaels	A/R Amt \$ 0 201064716 Fed ID or SSN verified - required for refund 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 action:	None needed; no debits, no cre- finds entertainers & contracts		r. This is a home based business, TP
tunonzar-biguatur-		Little	Rev

Page: 1 Document N	ame: Sharyn Kruse	8-250 Shen See Ai Maythan Chd / N	5 ll My E-11 wants LE Jot STOV BS, Shar	Pails. BL.
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		TMENT OF TAXATION		
ACCT NO:	NAME:	CER NOTES	**	
APPLY NOTE TO: 8 (YPE) TAY	(TYPE:	
(S SOO ENTY THINK T	•	FICER: CCOTXKR	
REVIEW/ACTION CD:	DATE:	RESULT CD:	TOEM. COOTAIN	
	EN	TER NEW NOTE		·
CCOTXKR 08-25-05	CLO RECD FROM LMM MAILS TO LMM IT IS REMAIN OPEN.I TOOK HUDDER NEW UT/BL APP RCD	TO CX LIVE ENTER DEFINETLY DECID LMM'S CLO & COP	ED THAT BL & UT A	RE TO
PF(S):1=HELP 3=END	4=SEARCH 5=RFFRESH	10=ADDNOTE 11=A		
	Sess-1 10.131.1		TP01TU34	6/20
				0,20

SHARYN KRUSE

From:

SHARYN KRUSE

Sent:

Thursday, August 25, 2005 4:53 PM

To:

MaryAnn Mesday

Subject: RE:

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: ¶

UT & BL should both stay open,

Mary Ann Mesday Henderson Office (702) 486-2356

From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 4:42 PM

To: MaryAnn Mesday

Subject: RE: 5

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

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.

Mary Ann Mesday Henderson Office (702) 486-2356 From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 2:08 PM

To: MaryAnn Mesday

Subject:

Re: your closeout for interest 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

Appellants' Appendix SUPP.ROA03078

SHARYN KRUSE

From:

SHARYN KRUSE

Sent:

Thursday, August 25, 2005 4:52 PM

To:

MaryAnn Mesday

Subject: RE:

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:

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.

Mnry Ann Mesday Henderson Office (702) 486-2356

From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 4:42 PM

To: MaryAnn Mesday

Subject: RE:

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 ex'd or Bl cx'd or both & if so what dates?

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Sent: Thursday, August 25, 2005 2:28 PM

To: SHARYN KRUSE

Subject: RE: 📆

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Mary Ann Mesday Henderson Office (702) 486-2356 From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 2:08 PM

To: MaryAnn Mesday

Subject:

Re: your closeout for the state of 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:

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: \

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.

Mary Ann Mesday Henderson Office (702) 486-2356

From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 2:08 PM

To: MaryAnn Mesday

Subject:

Re: your closeout for the second of the second of 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 Shern Hudder in Admin.??????????? Help

SHARYN KRUSE

From:

MaryAnn Mesday

Sent:

Thursday, August 25, 2005 2:40 PM

To:

SHARYN KRUSE

Subject: RE:

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:

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:

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

MaryAnn Meaday Henderson Office (702) 486-2356

From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 2:08 PM

To: MaryAnn Mesday

Subject:

Re: your closeout for A section of the section of the 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

Appellants' Appendix SUPP.ROA03082

SHARYN KRUSE

From:

MaryAnn Mesday

Sent:

Thursday, August 25, 2005 2:28 PM

To:

SHARYN KRUSE

Subject: RE: 4

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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) 486-2356

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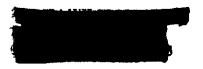
From: SHARYN KRUSE

Sent: Thursday, August 25, 2005 2:08 PM

To: MaryAnn Mesday

Subject: 1

Re: your closeout for ACES declared 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



PERMIT/LICENSE NO. 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.

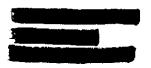
To assist the Department of Taxation in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, please provide the following information. If this notice was incorrectly sent to you, please forward it to the appropriate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

 Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency
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/OfficersOwners/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 TitlePhone Number
LEI 01 01

Appellants' Appendix SUPP.ROA03084

LET 01.01 Revised 10-28.02 Page 3223 DV001428



PERMIT/LICENSE NO. 1 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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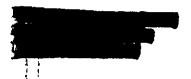
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	an 300 patrons. Please indicate how maximum occupancy determined, State Fire
(DOES NOT REQUIRE LIVE E	NTERTAINMENT TAX REGISTRATION).
	.499 patrons-10% tax rate applicable to all admissions and cover charges, ments sold during live entertainment status. Please indicate how maximum occupancy i or local governmental agency
3. Maximum Occupancy 7,500 or	more patrons-5% tax rate applicable to admissions and cover charges only. Please
4. Already licensed for Live Entering Please provide Live Entertainm	ainment Tax with Nevada Gaming Control Board. ent Tax Gaming License No
Business records for audit purposes:	,
Address	CityZip
Owners/Officers	
Owners/Officers	Owners/OfficersOwners/Officers
Federal Identification Number (please ente	r without dashes)
Grate Dosiness License Mumber-11 different	from permit no. above (please enter without dashes)
e mail address	
Signature and the signature an	Date
Please Print Name and Title	Phone Number

Appellants' Appendix SUPP.ROA03085 LET 01.01 Revised 10.28.03 Page 3224 DV001429



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STATE OF HE PERATION

PERMIT/LICENSE NO. TREPLY 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 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 taxpayers. The Live Entertainment Tax (LET) is effective January 1, 2004. It is a two tiered tax, with a 10% tax rate applicable entertainment events occurring in facilities with maximum seating capacity of at least 300 patrons and less then 7,500 with maximum seating capacity of 7,500 patrons or more. A return with detailed instructions for filling the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

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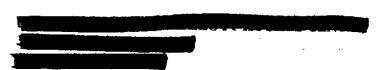
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Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in

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occupancy determined, State Fire	te applicable to admissions and cover charges e Marshal or local governmental agency	only. Please indicate how maximum
Please provide Live Entertainmen	inment Tax with Nevada Gaming Control Beard	
Business records for sudit purposes:	Treatise 140.	•
Address		
Owners/Officers	Owners/Officers Owners/Officers	, Zip
Owners/Officers	Owners/Officers	
Federal Identification Number (a)	Owners/Officers Owners/Officers vithout dashes)	
State Business License About	Owners/Officers without dashes) om permit no. above (please enter without deal.	
e mail address	om permit no. above (please enter without dashes)	
Signature	Date_ 1/26/04	t un j
Please Print Name an		
	Phone Nu	mber
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Appellants' Appendix SUPP.ROA03086

LET 01.01 Pev Peg 19:08-3225 DV001430



PERMIT/LICENSE NO. 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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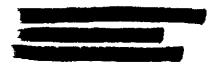
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1. Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental egency <u>No Fntertainment or</u> Venue (DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
 Maximum Occupancy 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
 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
Aiready licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Business records for audit purposes:
Address 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 Titler Phone Number

Appellants' Appendix SUPP.ROA03087 LET 01.01 Revised 10-28-02 Page 3226 DV0014-31



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

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

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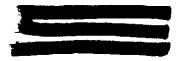
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1. IXI Maximum occupancy is less	s than 300 patrons. Please indicate how maximum o	cupancy determined, State Fire
	E ENTERTAINMENT TAX REGISTRATION).	, , , , , , , , , , , , , , , , , , , ,
2. Maximum Occupancy 300 to	o 7,499 patrons-10% tax rate applicable to all admiss	ions and cover chames
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determined, otale File Mais	half or local governmental agency	 ·
3. Maximum Occupancy 7,500	or more patrons-5% tax rate applicable to admission	is and cover charges only. Plance
agency	pancy determined, State Fire Marshal or local gover	nmental
	•	
4. Aiready licensed for Live En	tertainment Tax with Nevada Gaming Control Board.	•
Liegza brovida MAS EUISUSI	nment Tax Gaming License No	
Business records for audit purposes:		
Address	City	Zip
Owners/Officers	Owners/Officers	
Owners/Officers	Owners/Officers	
Federal Identification Number (please e		
State Business License Number-if differ	rent from permit no. above (please enter without dashes)	
e mail address		
Signa		
Olgila	Date	
Please Print Name and Title	Phone Nu	mhe
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		LET 01.01 Revised 10-28-02-
	Appellants' Appendix	Page 3227

SUPP.ROA03088



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

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WE ARE NOT A WIVE ENTERTAINMENT FACILITY. NO Admissions CHANGED ON LIVE
Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency
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
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
Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
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wners/Officers Owners/Officers
deral Identification Number (please enter without dashes)
ate Business License Number-if different from permit no. above (please enter without dashes)
nail address
gnature DateDate
ease Print Name and Title Phone Number

Appellants' Appendix SUPP.ROA03089

LET 01.01
Revised 10-28-92
Page 3228
DV001433

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME:				
PHONE:			ACCT #:	n/a
DBA:	same	# LOC:		
OWNER(S):		,	,	
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 <u>www.tax.state.nv.us</u>
- 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, will complete NBR and return to Office with a copy of 501 C letter.

Ü



Governor

BARBARA SMITH CAMPBELL

Cheir, Nevede Tex Commission

CHARLES E. CHINNOCK

Executive Oirector

March 31, 2003

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 & Washington Avenue Las Vegas, Nevude 89101 Prone: (702) 485-2300 Fax: (702) 486-2373

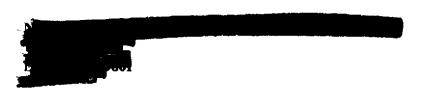
RENO OFFICE

4600 Kietzke Lane Building O, Suite 283 Reno, Neveda 89502 Phone: (778) 688-1295 Fax: (776) 688-1303

Account Number:

Exp date:

March 31, 2008



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

Vendors selling tangible personal property to 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,

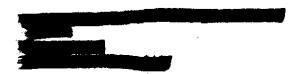
Charles E. Chinnocl Executive Director

> Appellants' Appendix SUPP ROA03091

Page 3230 DV001435 INTERNAL REVENUE SERVICE DISTRICT DIRECTOR PO BOX 2350 ROOM 5127 LOS ANGELES, CA 90053

Date:

NOV 1 2 1992



Employer Identification Number:

Contact Person:
TYRONE THOMAS
Contact Telephone Number:
(213) 894-6641

Addendum Applies:

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.

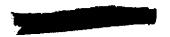
This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

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 calandar 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



complete before you file it.

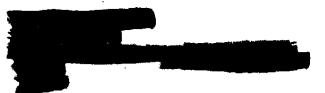
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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



PERMIT/LICENSE NO. 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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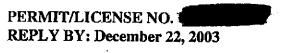
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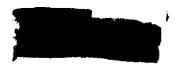
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1. [2]	Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy determined, Stat Marshal, or local governmental agency	e Fire
	(DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).	
2. 🗌	Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and cover charges, merchandise, food and refreshments sold during live entertainment status. Please indicate how maximum determined, State Fire Marshall or local governmental agency	occupancy
3. 🗌	Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only indicate how maximum occupancy determined, State Fire Marshal or local governmental agency	Please
4. 🗌	Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No	
Busine	sa records for audit nurposes.	
Addres	ss City Zip Zip	
Owner	rs/Officers	
Owner	rs/Officers 2	
Federa	al Identification Number (please enter without dashes)	
State B	Business License Number-if different from permit no. above (please enter without dashes)	
e mail	address	
Signati	Date 12/07/03	
Please	Print Name and Title: Phone Number	
		LET 01 01

Appellants' Appendix SUPP.ROA03094

LET 01.01
Revised 10-28-02
Page 3233
DV001438





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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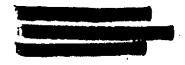
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3. Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency	
Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No	
Business records for audit purposes:	
Address Ci	
Owners/OfficersOwners/Officers	-
Owners/OfficersOwners/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	_
SignatureDate/d/17/02	
Please Print Name and Title Phone Number	•
LET 01 01	

Appellants' Appendix SUPP.ROA03095



DEC 1 6 2003

STATE OF NEVADA
DEPARTMENT OF TAXATION

PERMIT/LICENSE NO. 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 Zip 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)
Silver Date 19-12 03
Please Tracrame and Title
LET 01.01
Revised 10-28-02

Appellants' Appendix SUPP.ROA03096 LET 01.01 Revised 10.28-02 Page 3235 DV001440

BUSINESS NAME:		
PHONE:		ACCT#:
DBA:		ACCI #:
DUA.		# LOC: 1
OWNER(S):		, 100. <u>1</u>
DATE CONTACTED:	00/04/04	
SHIP COMINCIED:	02/04/04, spoke with	
Roseon for the sall.		

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 fail in the 10% tax
 rate until you prove otherwise

REMINDERS:

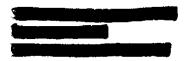
- Your 1st return due feb 29, 2004 (last day of the month following reporting period)
- A separate return filed for each venue (location)
- Department will be mailing out blank returns 1st week of month due
- Can download return and further information on our website at www.tax.state.nv.us
- Your revenue officer is <u>Bledra Armstrong, 488-2829</u> should you have any further questions

 Jown Small

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 garning and they do not hold more than 300 in capacity,



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

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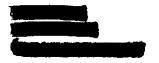
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Business records for audit purposes:
Address City Zip
Owners/Officers Owners/Officers
Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
c mail address
Signature Date 12/17/03
Please Print Name and Title
LET 01,01

Appellants' Appendix SUPP.ROA03098



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

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Business records for audit purposes:	**
Address City Zip	
Owners/Officers Owners/Officers	
Owners/OfficersOwners/Officers	
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State Business License Number-if different from permit no. above (please enter without dashes)	
e mail address	
Signature Date Dec 22,03	**;
Please Print Name and Title Phone Number Phone Number	

Appellants' Appendix SUPP.ROA03099

LET 01.01
Revised 10-28-02
Page 32-38
DV001443



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

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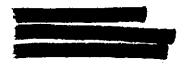
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Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
e mail address
Signature Date 12-/6-03
Please Print Name and Title

Appellants' Appendix SUPP.ROA03100

LET 01.01 Revised 10-28-02 Page 3239

Page 3239 D**∀00144**4



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Appellants' Appendix SUPP.ROA03101

LET 01.01 Revised 10-28-02 Page 3240 DV001445



PERMIT/LICENSE NO. 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

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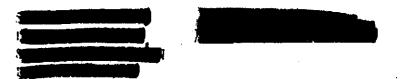
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4. 🔲 AI PI	lready licensed for Live Entertainment Tax with Nevada Gaming Control Board. lease provide Live Entertainment Tax Gaming License No
Business re	ecords for audit purposes:
Address _	CityZip
Owners/O:	Officers
Owners/O	
Federal Ide	entification Number (please enter without darker)
	ness License Number-if different from permit no. above (please enter without dashes)
e mail addı	ress
Signature_	Date 12-15-03
Please Prin	nt Name and Title

Appellants' Appendix SUPP ROA03102

LET 01.01
Revised 10-28-02
Page 3241
DV001446



PERMIT/LICENSE NO.* 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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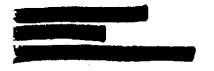
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2. 🔲		during live entertainment status.	Please indicate how maximum occupancy
3. 🔲	Maximum Occupancy 7,500 or more patroi indicate how maximum occupancy determi agency	ned, State Fire Marshal or local	nissions and cover charges only. Please, governmental
4. 🗌	Already licensed for Live Entertainment Ta Please provide Live Entertainment Tax Gar	x with Nevada Gaming Control I	Board.
Busines	s records for audit purposes:		
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	s/Officers		
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	Identification Number (please enter without das		
	usiness License Number-if different from permit		
	address		
Signatu	re	Date	
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Appellants' Appendix SUPP.ROA03103

LET 01.01
Revised 10-28-02
Page 3242
DV001447



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

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

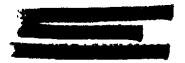
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merchandise, food and refreshm	199 patrons-10% tax rate applicable to all admissionents sold during live entertainment status. Pleaso or local governmental agency	indicate how maximum occupancy
Maximum Occupancy 7,500 or r indicate how maximum occupan agency	more patrons-5% tax rate applicable to admissions cy determined, State Fire Marshal or local govern	and cover charges only. Please mental
4. Already licensed for Live Entertainment	einment Tax with Nevada Gaming Control Board. ent Tax Gaming License No	
Business records for the moses:		
Address	City	ا الله الله الله الله الله الله الله ال
Owners/Officers	Owners/Officers	
Owners/Officers		
Federal Identification Number (please enter	without dashes)	
State Business License Mumber-if different	from permit no. above (please enter without dashes)	
Signatur	Date 1-24-04	
Signatur	Date 7 67	
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	Appellants' Appendix SUPP.ROA03104	Page 3243 DV001



PERMIT/LICENSE NO. 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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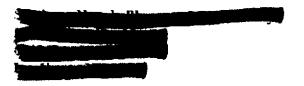
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Appellants' Appendix SUPP.ROA03105

Page 3244 DV001449



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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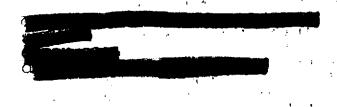
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3. 7,500 or more patrons-5% tax rate applicable	to admissions and cover ch	arges only. Please indicate	how maximum
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4. Already licensed for Live Entertainment Tax we Please provide Live Entertainment Tax Gamin	rith Nevada Gaming Control	Board.	
Business records for audit purposes:		'	
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Please Print Name and Title			
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Appellants' Appendix SUPP.ROA03106 Revised 10-28-02 Page 3245 DV001450 RUAL REVENUE SERVICE. VIR CT DIRECTOR CUPANIA CIRCLE ONTEREY PARK, CA 91754

ate: 'OEC' 0'2 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:

Td.

Jear 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 meetion 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.

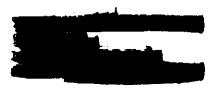
within 90 days after the end-of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify 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.

Latter 1045(DO/CG)

Appellants' Appendix SUPP.ROA03107

Page 3246 DV001451



PERMIT "(CENSE NO REPLY b-1: December 22, 2003

Please return this form in the Enclosed envelope to: Nevada Department of Taxation 1550 E. Collega Parkway Ste 118 Carson City, NV 89706

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Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Business records for audit nurnouse
Address City City Zip
Owners/Officers
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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)
o mail address.
Signature Date 1/1/8 4
Please Print Name and Title. Phone Number
LET 01.01 Revised 10-28-02



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

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1550 E. College Parkway Ste 115
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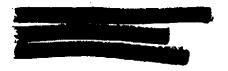
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4. 🔲	Already licensed for Live Entertainment Tax with New Please provide Live Entertainment Tax Garning Licen	/ada Gaming Control Board.	`
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e mail a	l address	•	
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Please l	e Print Name and Title	Phone Nu	mi
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Appellants' Appendix SUPP ROA03109 LET 01.01
Revised 10-28-02
Page 3248
DV001453



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

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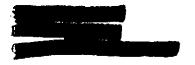
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Address	City Zip
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Appellants' Appendix SUPP.ROA03110

LET 01.01 Revised 10-28-02 Page 3249 DV001454



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

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

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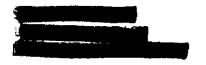
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Business	records for audit purposes:
Address	CityZ
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Federal	Identification Number (please enter without dashes)
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Please F	Print Name and Title Phone Numb
-	LET 01.01

Appellants' Appendix SUPP.ROA03111

LET 01.01
Revised 10-28-02
Page 3250
DV001455



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

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2. 🗖	Maximum Occupancy 300 to 7,499 patr merchandise, food and refreshments so determined, State Fire Marshall or local	old during live entertainment statu	s. Please indicate how	maximum occupancy
3. 🗌	Maximum Occupancy 7,500 or more pa indicate how maximum occupancy dete agency	rmined, State Fire Marshal or loca	dmissions and cover cha al governmental	arges only. Please
4. 🔲	Already licensed for Live Entertainment Please provide Live Entertainment Tax			
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	address			
Signati	re	Date 12/15/03	-	
Please	Print Name and Title		Phone Number	
				LET 01.01

Appellants' Appendix SUPP.ROA03112

LET 01.01 Page 3251 Page 3001456

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME:

PHONE:

DBA:

ACCT #:

LOC:

OWNER(S):

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 fail 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 <u>Debra Toombs</u>, 775-753-1115 should you have any further questions

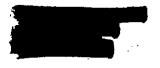
RELATED INFORMATION:

- 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 2/5/04 his seating capacity is exempt from LET. Explained BL to him, I will mail packets and envelopes for his girls to complete.

Appellants' Appendix SUPP.ROA03113

Page 3252 DV001457



PERMIT/LICENSE NO. 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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Busines: Address	records for audit purposes: City Zip
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Owners	/OfficersOwners/Officers
Federal	Identification Number (please enter without dashes)
State Bu	usiness License Number-if different from permit no. above (please enter without dashes)
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Appellants' Appendix SUPP.ROA03114

LET 01.01
Revised 10-28-02
Page 3253
DV001458



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

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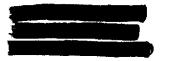
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Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No			
Business records for audit purposes:			
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Owners/Officers Owners/Officers	NIA		
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-	<u>-03</u>		
Please Print Name and Title	Phone Num		

Appellants' Appendix SUPP.ROA03115 LET 01.01
Revised 10-28-02
Page 3254
DV001459



PERMIT/LICENSE NO. 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 Taxatlon in administering the Live Entertainment Tax and registering those taxpayers that are not licensed gaming establishments providing live entertainment, pleese 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):

maximum occupancy information);	, , , , , , , , , , , , , , , , , , ,
Maximum occupancy is less than 300 patrons. Please inc Marshal, or local governmental agency (DOES NOT REQUIRE LIVE ENTERTAINMENT TAX RE	
 Maximum Occupancy 300 to 7,499 patrons-10% tex rate a merchandise, food and refreshments sold during live ente determined, State Fire Marshall or local governmental age 	dainment status. Please indicate hour mortania
3. Maximum Occupancy 7,500 or more patrons-5% tax rate indicate how maximum occupancy determined, State Fire agency	applicable to admissions and cover charges only. Please Marshal or local governmental
4. Already licensed for Live Entertainment Tax with Nevada Please provide Live Entertainment Tax Gaming License N	Gaming Control Board.
Business records for audit purposes:	·
Address	City Zin
Owners/Officers	(Office-
	Officers
Federal Identification Number (please enter without dashes)	- CATACOTS
State Business License Number-if different from permit no. above (please	S culer without dashee)
e mail address	- Third (digites)
Signature	7003
Please Print Name	Phone Number
	,
	LET 01.01

Appellants' Appendix SUPP.ROA03116

LET 01.01
Revised 10.23-02
Page 3255
DV001460



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 Sewyor Office Building Sulte 1900 555 E. Washington Avenue Lns Vegan, Nevada 89101 Phone: (702) 488-2300 Fax: (702) 488-2373

RENO OFFICE

4600 Kletzke Lane Building L, Suite 235 Rano, Nevada 89502 Phone: (775) 688-1295 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

Appellants' Appendix SUPP.ROA03117

Page 3256 DV001461

INSTRUCTIONS FOR COMPLETING APPLICATION:

- 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 Certifled 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 Novada in the sum of \$10,000.00 as required by Novada 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. Bither 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.)
- 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.
- 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

P. 02

INSTRUCTIONS FOR COMPLETING APPLICATION:

- 1. Please read carefully before signing.
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PERMIT/LICENSE NO. PERMIT/LICENS

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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 (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, by confirm 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/OfficersOwners/Officers
Owners/OfficersOwners/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
SignatureDateD=D=D=D=D=
Please Print Name and TitlePhone Numb

Appellants' Appendix SUPP.ROA03120

LET 01.01
Revised 10-28-02-59
Page 3259
DV001464

ANNE COLLINS

From: . Cathy Chambers

Sent: Monday, January 26, 2004 9:25 AM

To: ANNE COLLINS

Cc: Mary Rusterholz; JERRIE SMITH

Subject: FW: LET -- . 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

Thanks

----Original Message----From: Mary Rusterholz

Sent: Tuesday, January 20, 2004 10:06 AM

To: Cathy Chambers

Subject: LET ---- Change of Information

Hi Cathy,

ecently malled in their LET Update Request indicating max seating of the lowever. , left a voice mail message today that they are expanding and will now seat

Please include them on the LET roll.

į



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

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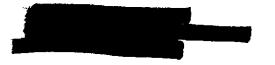
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3. 🗌	Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and cover charges only. Please indicate how maximum occupancy determined, State Fire Marshal or local governmental agency	
4. 🔲	Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No.	
Addres	City	
	s/OfficersOwners/Officers	
	Owners/Officers	_
rederal	I Identification Number (please enter without dashes)	_
e mail a	dusiness License Number-if different from permit no. above (please enter without dashes)	<u>-</u>
Signatu	Date 12/16/83	
Please F	Print Name and Title Phone Number	

Appellants' Appendix SUPP.ROA03122 LET 01.01
Revised 10.28.02
Page 3261
DV001466



PERMIT/LICENSE NO. 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	
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/OfficersOwners/Officers	-
Owners/OfficersOwners/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	
Please Print Name and TitlePhone Number	

Appellants' Appendix SUPP.ROA03123 LET 01.01 Revised 10-28-02 Page 3262 DV001467



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

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

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Busines	records for audit purposes:
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Owners	Officers Owners/Officers
Owners	/Officers Owners/Officers
Federal	Identification Number (please enter without dashes)
	siness License Number-if different from permit no. above (please enter without dashes)
	ddress
Signatu	Date 12/15/03
Please I	rint Name and TitlePhone Number
11.	

Appellants' Appendix SUPP.ROA03124

LET 01.01
Revised 10-28-02
Page 3263



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

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

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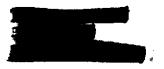
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Business records for audit purposes:
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Owners/Officers Owners/Officers
Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
e mail address
Signature d
Please Print Name and TitlePhone Number
LET 01 01

Appellants' Appendix SUPP.ROA03125 LET 01.01
Revised 10-28-02
Page 3264
DV001469



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

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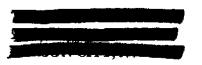
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e mail address
Signature Date 7-04
Please Print Name and Title Phone Number
LET 01.01 Revised 10.28.02

Appellants' Appendix SUPP.ROA03126

LET 01.01 Revised 10.28-025 Page 3205 DV001470



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

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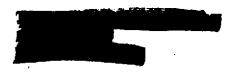
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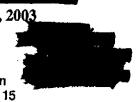
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Business records for audit purposes:	
Address City Zip	
Owners/Officers	
Owners/OfficersOwners/Officers	
Federal Identification Number (please enter without dashed the state of the state o	
State Business License Number-if different from permit no. above (please enter without dashes)	
e mail address	
Signature Date Date	
Please Print Name and TitlePhone Number	1,
	
	LET 01.01

Appellants' Appendix SUPP.ROA03127 LET 01.01 Revised 10.28-02 Page 3266 DV001471



PERMIT/LICENSE NO. 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.

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1. ☑ Maximum occupancy is less than 300 patrons. P Marshel, or local governmental agency <u>No Sea</u> (DOES NOT REQUIRE LIVE ENTERTAINMENT	Please indicate how maximum occupancy determined, State Fire FT, N.C TAX REGISTRATION).
2. Maximum Occupancy 300 to 7,499 patrons-10% merchandise, food and refreshments sold during determined, State Fire Marshall or local governments.	tax rate applicable to all admissions and cover charges, live entertainment status. Please indicate how maximum occupancy tental agency
Maximum Occupancy 7,500 or more patrons-5% indicate how maximum occupancy determined, 9 agency	tax rate applicable to admissions and cover charges only. Please state Fire Marshal or local governmental
4. Already licansed for Live Entertainment Tax with Please provide Live Entertainment Tax Gaming L	Nevada Gaming Control Board.
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. ab	ove (please enter without dashes)
e mail address	
Signature	· 12-17-63
Please Print Name and Title	- 0 WNER Phone Number
į,	<u> </u>

Appellants' Appendix SUPP.ROA03128

LET 01.01
Revised 10-28-02
Page 3267
DV001472



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

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

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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.					
Busines	s records for audit purposes:					
Address	City City					
Owners	/Officers Owners/Officers					
Owners	/OfficersOwners/Officers					
Federal	Identification Number (please enter without dashes)					
	usiness License Number-if different from permit no. above (please enter without dashes)					
e mail a						
Signatur	bate = 1/14/04					
Please F	Print Name and Title					
	LET 01.01					

Appellants' Appendix SUPP.ROA03129 LET 01.01 Page 3208 DV001473

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME:						
PHONE:		_		ACCT #: _		
DBA:					# LOC:	1
OWNER(S):		,	,			_
DATE CONTACTED	02/04/04 spoke with					

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 fail 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

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.

BUSINESS NAME:		,	
PHONE:		ACCT #:	
DBA:		# LOC:	1
OWNER(S):	,	3	
DATE CONTACTED:	02/04/04, spoke with		

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RELATED INFORMATION:

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- 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 the seats apacity, and do not charge and do not get involved with any type of events that would charge.

BUSINESS NAME:			
PHONE:		ACCT #:	
DBA:		# LOC:	1
OWNER(S):	, ,		_
DATE CONTACTED:	02/04/04, spoke with,		

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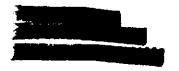
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COMMENTS/QUESTIONS: Business does not have gaming and they have the property that seattless apacity.



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

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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.
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 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
Please Print Name and Title

Appellants' Appendix SUPP.ROA03133

LET 01.01

Revised 18-23-272

DV001477

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NEVADA DEPARTMENT OF TAXAT ION LIVE ENTERTAINMENT TAX UPDATE REQUEST



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

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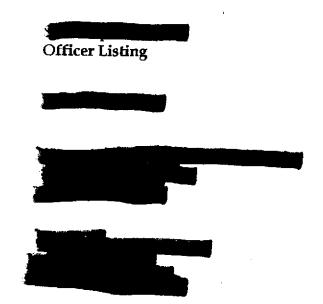
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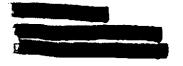
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Business records for sudit nurnesses
Address Zip
Owners/Officers Owners/Officers
Owners/Officers Owners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
a mail address
Signature Date 12/9/03
Please Print Name and Title

Appellants' Appendix SUPP.ROA03134 LET 01.01
Revised 10-28-02
Page 3273
DV001478





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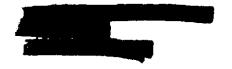
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Business records for audit purposes:
Address City Zip Zip Zip
Owners/Officers Owners/Officers
Owners/OfficersOwners/Officers
Federal Identification Number (please enter without dashes)
State Business License Number-if different from permit no. above (please enter without dashes)
e mail address
Signature Date 12.2.53
Please Print Nami Phone Number Phone Number



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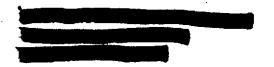
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Maximum Occupancy 7,500 or more indicate how maximum occupancy deagency	patrons-5% tax rate applicable to admissions and cover charges only. Please etermined, State Fire Marshal or local governmental
4. Aiready licensed for Live Entertainment Ta	ent Tax with Nevada Gaming Control Board. ax Gaming License No
Business records for audit purposes:	
Address	City Zip Zip
Owners/Officers	Owners/Officers
Owners/Officers	Owners/Officers
Federal Identification Number (please enter with	out 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 Numb

Appellants' Appendix SUPP.ROA03137

Page 3276 DV001481



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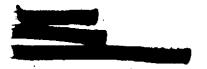
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3. Maximum Occupancy 7,500 or more patrons indicate how maximum occupancy determine agency Shak Fire Marshal	e-5% tax rate applicable to admissions and cover charges only. Please ed, State Fire Marshal or local governmental
4. Already licensed for Live Entertainment Tax Please provide Live Entertainment Tax Gami	with Nevada Gaming Control Board. ing License No
Business records for audit purposes:	
Address	City Zip
Owners/Officers 1	Owners/Officers
Owners/Officers	Owners/Officers
Federal Identification Number (please enter without dashe	es)
State Business License Number-if different from permit n	no. above (please enter without dashes)
e mail address 1	
Signature	Date 12/17/03
Please Print Name and Title	Phone Number
	LET 01.01

Appellants' Appendix SUPP.ROA03138

LET 01.01 Page 13.277 DV001482



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

DV001483

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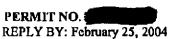
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4. 🗌	Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Busine	
Addres	City City
Owners	s/Officers Owners/Officers
Owners	s/Officers Owners/Officers
Federa	Identification Number (please enter without dashes)
	usiness License Number-if different from permit no. above (please enter without dashes)
e mai	(particular desires)
Signatu	Date 1-24-04
Please l	Print Name and Title Phone Number
7	
	Appellants' Appendix Page 03278

SUPP.ROA03139







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Carson City, NV 89706

APR 2 6 2004 OEPARTMENT OF YOUR

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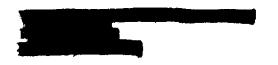
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Maximum Seating Capacity is the maximum occupancy of the live entertainment facility as determined by the State Fire Marshal, or local governmental agency that has the authority to 'கால்கைகளை determine:maximum occupancy of the facility (Please check appropriate box and fill in Emaximum occupancy of the facility (Please check appropriate box and fill in Emaximum 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, merchantise, 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, or local
3Maximum 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
4Already 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
CityStateZip

Owners/Officers	Owners/Officers
Owners/Officers_	Owners/Officers
Federal Identification Number (Please enter wi	thout dashes)
State Business License Number-if different from	m permit no. above (Please enter without dashes)
Email Address	
Signature X	Date 4-21-04
Please Print Name and Title	Phone Number



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

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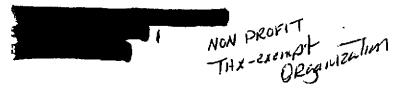
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3. Maximum Occupancy 7,500 or more	e patrons-5% tax rate applicable to a	
4. Already licensed for Live Entertainm		ol Board.
Business records for audit purposes:	Total Ho.	•
Address	City	G.
Owners/Officers	Owner/Officers	Zip
Owners/Officers	Owners/Officers	
Federal Identification Number (please enter with	hout dashes)	
State Business License Number-if different from	Dermit no. above (please enter with	A. J. A.
e mail address		
Signature	Date Dec. 16 03	Dot Do and
Please Print Name and Title		Phone Number

Appellants' Appendix SUPP.ROA03142 LET 01.01
Revised 10-28-68
Page 3281
DV001486



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3. Maximum Occupancy 7,500 or more patrons-5% indicate how maximum occupancy determined, S agency	tax rate applicable to a	admissions and cover charges only Places
4. Already licensed for Live Entertainment Tax with Please provide Live Entertainment Tax Gaming L	Nevada Garning Contra	ol Board.
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. ab	ove (please enter without	dashes)
e mail address	 -	
SignatureDate	e	- .
Please Print Name and Title	·	Phone Number()

Appellants' Appendix SUPP.ROA03143 LET 01.01
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DV001487



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 Sowyer Office Building
Suite 1300
558 E. Washington Avenue
Las Vegas, Nevade 89101
Phone: (702) 486-2300
Fox: (702) 486-2373

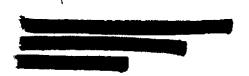
RENO OFFICE

4600 Kletzke Lane Bulkling O, Suite 263 Reno, Nevade 69502 Phonac (775) 668-1295 Fax: (775) 688-1303

Account Number:

Exp date:

December 31, 2007



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

Vendors selling tangible personal property to the exempt 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.

Deborah Sharp, Revenue Officer II

Compliance Division, Carson City District



December 16, 2003

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

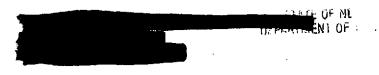
RE:

1

The Value of Nevada. Please find enclosed a copy of our tax-exempt status letter.

If is my understanding after discussion with the office, our organization is exempt from the live entertainment tax and this form is not required to be filed by the please do not hesitate to contact me at any questions.





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

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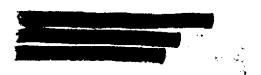
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4. 💢	Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
Busines	records for audit purposes:
Address	CityZip
Owners	/Officers Owners/Officers
Owners	Officers Owners/Officers
Federal	Identification Number (please enter without dashes)
State Br	usiness License Number-if different from permit no. above (please enter without dashes)
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Signatu	Date ///3/04
Please F	Print Name and Title
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Appellants' Appendix SUPP.ROA03146

LET 01.01 Page 13-2883 DV001490



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PRINCIPLE OF TAXAMON

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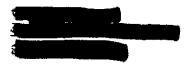
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2. 🗌	merchandise, food and refreshme	99 patrons-10% tax rate applicable to all admissions an ents sold during live entertainment status. Please indic or local governmental agency	ate how maximum occupancy
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Please	Print and Title	Phone Number	
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PERMIT/LICENSE NO. REPLY BY: December 22, 2003

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4. 🗌	Aiready licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No
	s records for audit purposes:
Address	City Zip
Owners	/Officers Owners/Officers
Owners	/Officers Owners/Officers
Federal	Identification Number (please enter without dashes)
State Bu	usiness License Number-if different from permit no. above (please enter without dashes)
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Signatu	Date 12/14/03.
Please F	Print Name and Title Phone Number

Appellants' Appendix SUPP ROA03148 LET 01.01
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PERMIT/LICENSE NO. REPLY BY: December 22, 2003

DV001493

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	ENTERTAINMENT TAX REGISTRATION).	
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Business records for audit purposes:		
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Owners/Officers	Owners/Officers	
Federal Identification Number (please e	nter without dashes)	
State Business License Number-if differ	ent from permit no, above (please enter without dashes)	
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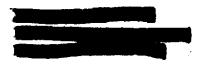
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Appellants' Appendix SUPP.ROA03150

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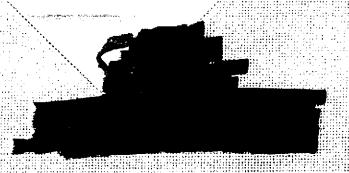
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Busine	ss records for audit purposes:				
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State Business License Number-if different from permit no. above (please enter without dashes)					
	address				
Signatu	Date				
Please Print Name and TitlePhone Number					
	LET 01.01				
	Appellants' Appendix Page 9290				

SUPP.ROA03151

DV001495



March 16th 2004

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

RECEIVED

MAR 2 2 2004

STATE OF NEVADA
DEPARTMENT OF TAXATION

This letter is in reference to the Live Entertainment Tax update request.

Its primary business is participant.

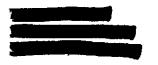
Its primary customer is the participant.

Unfortunately 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,

NEVADA DEPARTMENT OF TAXATION LIVE ENTERTAINMENT TAX UPDATE REQUEST



PERMIT/LICENSE NO. 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 enectment 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 filling 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 patrens. Please indicate how maximum occupancy determined, State Fire Marshal, or local governmental agency FIRE MARSHAL. (DOES NOT REQUIRE LIVE ENTERTAINMENT TAX REGISTRATION).
 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
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 Zip
Owners/Officers Owners/Officers
Owners/OfficersOwners/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 01-01-01
Please Print Name and Title Phone Number(
LET 01.01

DV001497

LIVE ENTERTAINMENT TAX PHONE SURVEYS

BUSINESS NAME				
PHONE:		ACCT #: 1		
DBA:			# LOC:	1
OWNER(S):	N/A, , ,			_
DATE CONTACTI	D: 2/4/04, spoke to B			
Reason for the cathat was sent to yo	all: This is a courtesy call to follo u in December.	w up on the Live Entertainment Ta	x Update f	Request
	ID TO THE LIVE ENTERTAINME	NT TAX UPDATE REQUEST?		

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 <u>www.tax.state.nv.us</u>
- Your revenue officer is Diedra Armstrong, 486-2029 should you have any further questions

 Davide Leaks

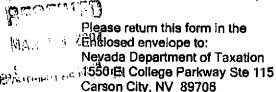
RELATED INFORMATION:

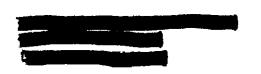
- All dancers that are not considered employees must register individually for a State Business License
- Nevada Business Registration forms may be downloaded from our website or they may visit in person either our Vegas or Henderson field office

COMMENTS/QUESTIONS: Spoke to 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 NOT REPLY BY: December 22, 2003





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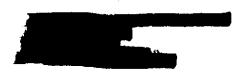
Maximum Occupancy of the live entertainment facility as determined by the State Fire Marshall or local governmental agency that has the authority to determine maximum occupancy of the facility. (Please check appropriate box and fill in "maximum occupancy" information):

1. [Maximum occupancy is less than 300 patrons. Please indicate how maximum occupancy displays and indicate how ma	etermined, State Fire
2. 🗷	Maximum Occupancy 300 to 7,499 patrons-10% tax rate applicable to all admissions and or merchandise, food and refreshments sold during live entertainment status. Please indicate determined, State Fire Marshall or local governmental agency.	over charges, how maximum occupancy
3. [Maximum Occupancy 7,500 or more patrons-5% tax rate applicable to admissions and coverindicate how maximum occupancy determined, State Fire Marshal or local governmental agency	er charges only. Please
4. 🗀	Already licensed for Live Entertainment Tax with Nevada Gaming Control Board. Please provide Live Entertainment Tax Gaming License No	e e e e e e e e e e e e e e e e e e e
Busine	ess records for audit purposes:	
Addre	ess City Zip	
Owne	ers/OfficersOwners/Officers	
Owne	ers/Officers Owners/Officers	
Federa	ral Identification Number (please enter without dashes)	
	Business License Number-if different from permit no. above (please enter without dashes)	
	address 4	
Signat	tureDate/ote/of	
Please	Print Name and Title Phone Number	
;	Appellants' Appendix	LET 01.01 Poyled 19.2892

SUPP.ROA03155

DV001499

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 mers. A return with detailed instructions for filling the Live Entertainment Tax will be sent in early February 2004 to the mailing address indicated.

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Maximum occupancy is less than 300 patro Marshal, or local governmental agency	ons. Please indicate how maximum occupancy d	etermined, State Fire
(DOES NOT REQUIRE LIVE ENTERTAINN	MENT TAX REGISTRATION).	
merchandise, food and refreshments sold d	-10% tax rate applicable to all admissions and c luring live entertainment status. Please indicate vernmental agency	over charges, how maximum occupancy
Maximum Occupancy 7,500 or more patron indicate how maximum occupancy determinagency SELF	ns-5% tax rate applicable to admissions and covered, State Fire Marshal or local governmental	er charges only. Please
4. Already licensed for Live Entertainment Tax Please provide Live Entertainment Tax Gar		
Business records for audit purposes:	·	
Address	City Zip	
Owners/Officers	Owners/Officers	1814 344 1 1 3 1 1 1 1
Owners/Officers	Owners/Officers	
Federal Identification Number (please enter without das	ilies)	
State Business License Number-if different from permit	no. above (picase enter without dashes)	· 美国人 作 (基) 新兴的
e mail address		
Signature	Date_/2-/8-03	
Please Print Name and Title	Phone Number	
		LET 01.01 Revised 10-28-02

Appellants' Appendix SUPP ROA03156

Page 3295

LIVE ENTERTAINMENT

IAX

Effective January 1, 2004

LIVE ENTERTAINMENT TAX Effective Date: January 1, 2004

Senate Bill 8. State Legislature, sections 64 to 100 of Passed by 20th Special Session of Nevada

Administered by two State Agencies: Nevada Gaming Control Board Nevada Department of Taxation

Live Entertainment Tax (LET)

- Effective Date: January 1, 2004
- establishments. NRS 368A, Temporary Regulation per LCB File No. R212-03 collects LET outside of licensed gaming Department of Taxation: Administers and
- Gaming Control Board: Administers and establishments. NRS 463, Regulation 13 collects LET for licensed gaming 368A ECHEND, 223-03

Live Entertainment Tax (LET)

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

Live Entertainment Tax (LET)

- Methods of Determining Maximum Seating Capacity:
- 1. Maximum occupancy of facility as established by governmental agency (county or city). State Fire Marshal or as determined by local
- 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
- sales of food, refreshments and merchandise during the event go entirely to a nonprofit organization. **Events where proceeds from the admission or cover charges,** Constitution, laws & treaties of U.S. or Nevada Constitution.
- Events where the proceeds as described above are donated person to sell goods and services at the live entertainment nonprotit organization, even if the event contract allows that to a nonprofit organization by another person who is not a
- "unarmed combat" pursuant to NRS 467.0107 Boxing contests or exhibitions which can be defined as

Live Entertainment Tax Exemptions (cont.)

- Live entertainment taking place at a non-gaming facility
- combination of slot machines and table games within those respective limits with seating capacity of less than 300. than 51 slot machines, less than 6 table games, or Live entertainment taking place at a facility licensed for less 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.
- snopping mall. Live entertainment provided in the common area of a

Registration for LET

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

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 rate of 10% applies. by methods listed above; the department will presume higher tax
- Acceptable evidence for rebutting higher tax presumption: actual establish actual seating capacity. attendance, number of tickets sold or offered for sale, square relation to the nature of the event or other pertinent evidence to tootage of facility, physical needs or requirements for patrons in

LET – important definitions and

terms

of the Department's portion of Live Entertainment Tax. of the regulation and should be reviewed to understand the full scope The following definitions and terms are listed in sections 3 through 7

- 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 <u>Southern California Edison v. First Judicial Dist. Court</u>, 255 P.3d 231 (Nev. 2011), that Case 2 must 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 Examinor 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

William Chisel, Executive Director June 14, 2012 Page 4

• 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

William Chisel

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

Refund Requests
June 15, 2012

Page 2

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.' Id.").

William Chisel
RE: Opposition to Request for Subpoenas Regarding Remand of K-Kel, et. al
Refund Requests
June 15, 2012
Page 3

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

Alm & Elmin

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

Petitioners,

reditioner

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

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Darlings.

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.

IT IS SO ORDERED.

DATED this 24 day of January, 2012.

DISTRICT COURT JUDGE

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.

William Chisel, Executive Director Nevada Department of Taxation June 19, 2012 Page 2

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.

William Chisel, Executive Director Nevada Department of Taxation June 19, 2012 Page 3

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 the 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.

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¹ In order to grand 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 ®rown

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

Bv:

Vivienne Rakowsky Deputy Attorney General

(702) 486-3103

VR:tap Enclosures

CC:

William H. Brown, Esq.

Bradley J. Shafer, Esq. Mark E. Ferrario, Esq.

EXHIBAGE 3324

Correspondence to Executive Director SUPP.ROA03185

June 19, 2012

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David J. Pope, Senior Deputy Attorney General, Blake A. Doerr, Senior Deputy

Correspondence to Executive Director SUPP.ROA03186

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   CASE NO. A648894
   DEPT. NO. 30
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   DOCKET U
                         DISTRICT COURT
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 5
                      CLARK COUNTY, NEVADA
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   K-KEL, INC., d/b/a Spearmint
   Rhino Gentlemen's Club:
   OLYMPUS GARDEN, INC., d/b/a
Olympic Garden; SHAC, LLC,
   d/b/a Sapphire; THE POWER
   COMPANY, INC., d/b/a Crazy
   Horse Too Gentlemen's Club; D.
10 l
   WESTWOOD, INC., d/b/a
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   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,
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           Petitioners,
16
          vs.
17
   STATE OF NEVADA, ex rel.
   DEPARTMENT OF TAXATION and TAX)
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   COMMISSION,
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           Respondents.
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21
             REPORTER'S TRANSCRIPT OF PROCEEDINGS
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            BEFORE THE HONORABLE JERRY A. WIESE, II
23
                         DEPARTMENT XXX
24
                 DATED FRIDAY, DECEMBER 9, 2011
25
                  KRISTY L. CLARK, RPR, NV CCR #708,
   REPORTED BY:
                                     CA CSR #13529
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other documents because it's inadmissible evidence, so ...

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

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

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

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.

1	CERTIFICATE OF REPORTER
2	STATE OF NEVADA)
3 4) ss: COUNTY OF CLARK) I, Kristy L. Clark, a duly commissioned
5	Notary Public, Clark County, State of Nevada, do hereby
6	certify: That I reported the proceedings commencing on
7	Friday, December 9, 2011, at 8:49 o'clock a.m.
8	That I thereafter transcribed my said
9	shorthand notes into typewriting and that the
10	typewritten transcript is a complete, true and accurate
11	transcription of my said shorthand notes.
12	I further certify that I am not a relative or
13	employee of counsel of any of the parties, nor a
14	relative or employee of the parties involved in said
15	action, nor a person financially interested in the
16	action.
17	IN WITNESS WHEREOF, I have set my hand in my
18	office in the County of Clark, State of Nevada, this
19	19th day of December, 2011.
20	
21	KRISTY L. CLARK, CCR #708
22	RRISII II. CLARR, CCR #700
23	
24	
25	