



Motor Carrier Division
555 Wright Way
Carson City, NV 89711 – 0600
(775) 684-4711

Revised February 4, 2014

IMPORTANT – PLEASE READ
CLARK COUNTY INDEXED FUEL TAXES PAYMENT PROCEDURE

Dear State of Nevada Fuel Suppliers and Dealers:

As discussed in previous notifications this notice addresses the procedure for filing and payment of the Clark County Indexed Fuel Taxes that went into effect on January 1, 2014. These additional taxes will be remitted beginning with the January 2014 tax return due on or before February 28, 2014.

The on-line fuel reporting system is not programmed to calculate the Clark County Indexed Fuel Taxes due that would be incorporated into the total due with the balance of the tax return. Therefore, as previously notified, the additional Clark County Indexed Fuel Taxes will be collected through a manual collection process. At this time it is anticipated the manual collection process will continue through the June 2014 tax reporting period. If all programming changes are completed on time, effective with the July 2014 tax return, the Clark County Indexed Fuel Taxes payment will be incorporated into the regular electronic filing of your tax return.

To clarify and avoid confusion you will continue to upload an excel file to create and file your regular tax return as has been done in the past, including all Clark County transactions. Only the taxable fuel gallons that are calculated on Worksheets1 County Tax MF and SF for Clark County will be transferred manually to the Manual Reporting Form Worksheet 1A for the Clark County PPI Indexed Fuel Taxes. These additional taxes will be filed and paid separately from the regular tax return.

Attached is the form that will do the calculations of the Clark County Indexed Fuel Taxes for gasoline, gasohol, diesel products (including kerosene, biodiesel and LNG), LPG, CNG and A55. After you have completed your regular tax return, you will use the information from the following worksheets to complete the manual reporting form:

- From "Worksheet 1 County Tax - Motor Fuels" enter the Clark County gasoline and/or gasohol gallons in the correct column and row.
- From "Worksheet 1 County Tax – Special Fuels" enter the Clark County clear diesel/kerosene/biodiesel/LNG; CNG converted gallons; LPG converted gallons and/or A55 in the correct column and row.
- The manual reporting form will calculate the appropriate amount of Clark County Indexed Fuel Taxes due for each fuel category and will give a total of indexed taxes due.
- Email a copy of the manual reporting form to your Tax Examiner to review for any possible errors prior to making payment. You can mail the completed form to the following email address: DMVMCTaxExaminers@dmv.nv.gov

Payment of the Clark County Indexed Taxes due must be made separately from your regular tax return payment and can be made using one of two (2) payment methods: either by EFT or by check. Payment cannot be made by ACH/Debit.

- **For ease of processing by the department, any company that currently pays fuel taxes by EFT will need to pay by two (2) separate transactions.**

- If you wish to make payment by EFT, and your company is currently not authorized to make EFT payments, please contact your Tax Examiner for complete instructions for making payments through this method.
 - For those companies choosing to make payment by EFT, after the manual reporting form has been completed, and **before** payment is made, **please email the reporting form to your Tax Examiner** so your examiner will know the amount of the expected payment. The Nevada State Treasurer's Office will be notified by the examiner of the amount of the expected payment so when the payment is received by the State of Nevada, the examiners are notified immediately. This notification **must** be sent to the following email address: DMVMCTaxExaminers@dmv.nv.gov

- If payment is made by check:
 - Email the completed form to your Tax Examiner at the following email address: DMVMCTaxExaminers@dmv.nv.gov with a note that payment will be made by check. The examiner will email back, after verifying the amount, indicating if there are any changes or if a check can be submitted.
 - Send the payment and the manual form to the Nevada Department of Motor Vehicles, Motor Carrier Division, 555 Wright Way, Carson City, NV 89711-4711
 - Make sure payment is postmarked on or before the last day of the month in which the tax payment is due.

Your Tax Examiner contact information is as follows:

A – F	Gina Ward	(775) 684-4628	RWard@dmv.nv.gov
G – R	Ramona Hall	(775) 684-4938	RHall@dmv.nv.gov
S – Z	Patricia Espinoza	(775) 684-4812	PEspinoza@dmv.nv.gov

If you have any questions about filing and payment of the manual reporting form, or need assistance in establishing the EFT payment process, please contact your Tax Examiner.

If you have any other questions, or need additional information, please contact me at (775) 684-4610.

Thank you.

Carmen Shipman
 Tax Program Supervisor II
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