

Nevada Gaming Control Board
Entertainment Area Evaluation Form

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| Initials and Date |
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Property Name _____

| Date and Time of Inquiry | Persons Interviewed | Positions |
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This form consists of two sections. In the first section, accounting and internal audit personnel are to record their observations of known or likely entertainment areas, such as bars, lounges, restaurants and showrooms. A detailed analysis is required for each such facility. Observations should be timed through a review of entertainment contracts and scheduled to permit an observation of any known entertainment. To properly determine the existence of reportable entertainment where no taxable entertainment has been identified, observations should be scheduled during times when entertainment might reasonably be expected to occur. In accordance with Entertainment MICS #15, observations need not be performed in areas where 100% of the sales are reported as entertainment taxable. The second section is designed to ensure that there is no entertainment being offered in less traditional areas that the accounting department is not aware of. The person completing this checklist needs to explain the steps taken to ensure that no entertainment is currently being offered or has been offered in the past.

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| Description/Name of the entertainment area: | | | |
| Description of the type of entertainment provided: | | | |
| Taxable? | If yes, at 10% or 5%? | | |
| Rationale for conclusion on taxability: | | | |
| | | | |
| Examine documentation. Correctly paying, or not paying, tax?: | | <input type="checkbox"/> Y <input type="checkbox"/> N | Observed during ent. ? <input type="checkbox"/> Y <input type="checkbox"/> N |
| Indicate the # of registers and their identifiers: | | | |
| Taxable Items (check the item(s) that apply): <input type="checkbox"/> Admissions <input type="checkbox"/> Beverages <input type="checkbox"/> Food <input type="checkbox"/> Merchandise <input type="checkbox"/> N/A – not a taxable area | | | |

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Other Potential Entertainment Areas

| Name | General Location | Method of Determining that no Entertainment was/is Offered |
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