

Entertainment Area Evaluation Form

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Licensee \_\_\_\_\_ Review Period \_\_\_\_\_

**Instructions:**

1. Perform an observation of the entire property to identify the areas/venues that charge or have charged an admission.\* The information noted on this form should include all activities that occurred since the prior entertainment area evaluation was performed. Date of last evaluation: \_\_\_\_\_
2. Conduct interviews with persons in the area/venue, marketing, food and beverage, and accounting/compliance to complete the "Fact Sheet" and the "Other Potential Entertainment Areas" form. This step will require the auditor to interview the area/venue personnel during the times those areas are open, and/or, when entertainment is offered. Documentation is not limited to activities occurring during the observation, but should include all activities that occur within the area/venue. Do not include areas where admission charges are highly unlikely (i.e., fast food restaurants, gift shops, food court, etc.)
3. The **Entertainment Area Evaluation - Fact Sheet** is to be completed for each area/venue which charges an admission and potentially provides an activity that meets the definition of live entertainment, an activity that qualifies as an exclusion of live entertainment, or an activity that is exempt from live entertainment. If the live entertainment activity qualifies for an exclusion from live entertainment or is exempt from live entertainment, document the rationale, including statutory reference, for each conclusion of taxability.

Indicate each area/venue and if an admission charge was imposed. For **all venues imposing an admission charge**, complete a Fact Sheet for each area/venue. For all areas/venues **not** imposing an admission charge, list the venue on the "Other Potential Entertainment Areas" form and document the required information regarding verification that admission charges are not collected.

	<u>Area/Venue</u>	Admissions *	
		Yes	No
1.		<input type="checkbox"/>	<input type="checkbox"/>
2.		<input type="checkbox"/>	<input type="checkbox"/>
3.		<input type="checkbox"/>	<input type="checkbox"/>
4.		<input type="checkbox"/>	<input type="checkbox"/>
5.		<input type="checkbox"/>	<input type="checkbox"/>
6.		<input type="checkbox"/>	<input type="checkbox"/>
7.		<input type="checkbox"/>	<input type="checkbox"/>
8.		<input type="checkbox"/>	<input type="checkbox"/>
9.		<input type="checkbox"/>	<input type="checkbox"/>
10.		<input type="checkbox"/>	<input type="checkbox"/>
11.		<input type="checkbox"/>	<input type="checkbox"/>
12.		<input type="checkbox"/>	<input type="checkbox"/>
13.		<input type="checkbox"/>	<input type="checkbox"/>
14.		<input type="checkbox"/>	<input type="checkbox"/>
15.		<input type="checkbox"/>	<input type="checkbox"/>

\* - Per NRS 368A.020(1) and (2):

1. ...“admission charge” means the total amount, expressed in terms of money, of consideration paid for the right or privilege to enter or have access to a facility where live entertainment is provided.
2. Except as otherwise provided in this section or NRS 368A.200 or any other specific statute, the term includes, without limitation, an entertainment fee, a cover charge, a required minimum purchase of food, beverages or merchandise, a membership fee and a service charge or any other fee or charge that is required to be paid in exchange for admission to a facility where live entertainment is provided.

Entertainment Area Evaluation - Fact Sheet

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Licensee \_\_\_\_\_ Review Period \_\_\_\_\_

Inquiry Date	Persons Interviewed	Position	Employed By

A. Name of the Entertainment Area: \_\_\_\_\_

B. Is the area/venue operated by the licensee? If not, indicate the operator: \_\_\_\_\_

C. Type of area/venue: \_\_\_\_\_

D. Indicate the date, day of the week, start and end times of observation: \_\_\_\_\_

E. Has the area/venue received an Advisory Opinion from the Board? No  Yes   
 If yes, indicate the date of the Advisory Opinion letter: \_\_\_\_\_

F. Provide the following information:

1. Description of the types of activities which occur (Indicate the primary activity/activities as well as the secondary activity/activities.):  
 \_\_\_\_\_

2. Indicate types of admissions: Admission Ticket  Cover Charge  Minimum Purchase  Other   
 If other, indicate the type of admissions utilized: \_\_\_\_\_

3. Where can a patron purchase admissions for the area/venue?  
 At the Door  Box Office  Ticket Service Provider  Ticket Broker  Other   
 List all Ticket Service Providers and Ticket Brokers who sell admissions:  
 \_\_\_\_\_

4. Obtain and mount a copy of the ticket and/or display for each method of purchasing an admission. Examine each for adequate presentation and designation of the admission charges which are subject to tax, in accordance with NRS 368A.200(3) and NAC 368A.460(2).  
 \_\_\_\_\_

5. Obtain entertainment schedules since the prior entertainment area evaluation completed and attach to this fact sheet. Is the information on the entertainment schedules consistent with the information obtained through interviews and observations? No  Yes   
 If no, what information is not correct on the entertainment schedule?  
 \_\_\_\_\_

6. Were there any special events that charged admissions? No  Yes   
 If yes, attach a worksheet listing each event to this fact sheet.

7. Are package programs offered (including Corporate/VIP/private performance packages)? No  Yes   
 If yes, attach a flyer describing each package program to this fact sheet.

8. Were there any events held by nonprofit organizations? No  Yes   
 If yes, list the events and indicate the total number of tickets available for each event to this fact sheet.

9. Perform an internet search of the area/venue. Were any activities noted/advertised? No  Yes   
 If yes, attach a hard copy of internet information to this fact sheet.

10. Other relevant information (i.e. venue/area has luxury suites/box, maximum occupancy of area/venue, etc.)  
 \_\_\_\_\_

G. Document the rationale, including the statutory reference, regarding the taxability and/or nontaxability\*\* of the activity/activities noted above:  
 \_\_\_\_\_

H. If the activity/activities were determined to be taxable, document (in detail) the calculation method used to determine admissions subject to tax pursuant to NAC 368A.410 (Include when admission charges begin and cease to be taxable, handling of complimentary, etc.)  
 \_\_\_\_\_

I. For the observation performed in the prior entertainment area evaluation; review the NGC-11 and its supporting documentation; was revenue reported for the area/venue? No  Yes  N/A-Not taxable   
 Date of prior observation: \_\_\_\_\_

\*\*For any activity documented as excluded due to not being a "performance", provide details and supporting evidence on how the determination was made.

