Instructions:

1. An observation of the entire property should be performed to complete the list below. Focus should be placed on 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.
2. Conduct interviews with persons in the entertainment 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 Form - Fact Sheet** is to be completed for each area/venue which charges an admissions 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.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Admissions \* |  |
|  | Area/Venue |  | Yes | No | W/P Ref. |
| 1. |  |  |[ ] [ ]   |
| 2. |  |  |[ ] [ ]   |
| 3. |  |  |[ ] [ ]   |
| 4. |  |  |[ ] [ ]   |
| 5. |  |  |[ ] [ ]   |
| 6. |  |  |[ ] [ ]   |
| 7. |  |  |[ ] [ ]   |
| 8. |  |  |[ ] [ ]   |
| 9. |  |  |[ ] [ ]   |
| 10. |  |  |[ ] [ ]   |
| 11. |  |  |[ ] [ ]   |
| 12. |  |  |[ ] [ ]   |
| 13. |  |  |[ ] [ ]   |
| 14. |  |  |[ ] [ ]   |
| 15. |  |  |[ ] [ ]   |

\* - Per NRS 368A.020(2), admission charge is defined as an entertainment fee, 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 admissions to a facility where live entertainment is provided.

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| --- | --- | --- | --- |
| **Inquiry Date** | **Persons Interviewed** | **Position** | **Employed By** |
|  |  |  |  |
|  |  |  |  |

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| --- | --- | --- |
| 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 what the Advisory Opinion letter states or attach a copy of the letter to this fact sheet: |  |
|  |  |
|  |  |
| 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 entertainment schedules since the prior entertainment area evaluation was completed (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? |
|  |  |
|  |  |
| 5. | Were there any special events that charged admissions? No [ ]  Yes [ ]  |
|  | If yes, attach a worksheet listing each event to this fact sheet.  |
|  |  |
| 6. | Are package programs offered (including corporate/VIP/private performance packages)? No [ ]  Yes [ ] If yes, attach a worksheet listing each package program to this fact sheet. |
|  |  |
| 7. | Were there any events held by nonprofit organizations? No [ ]  Yes [ ]  |
|  | If yes, attach a listing of the events & indicate the total # of tickets available for each event to this fact sheet.  |
|  |  |
| 8. | Perform an internet search of the area/venue. Were any activities noted/advertised? No [ ]  Yes [ ]  |
|  | If yes, print the websites and attach the pages to this fact sheet.  |
|  |  |
| 9. | 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: |
|  |  |
|  |  |
|  | **\*\* -** For any activity documented as excluded due to not being a performance, provide details and supporting evidence on how the determination was made.  |
| 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 complimentaries, 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: |  |  |

**Other Potential Entertainment Areas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Name of area/venue** | **Name and title of the area/venue operations management who attests that no admission charges have been imposed since the last completed Entertainment Area Evaluation** | **Name and title of the accounting personnel, who at minimum prepares the NGC-11 tax return and can attest that no admission charges have been imposed since the last completed Entertainment Area Evaluation** | **Date and time observed \*\*\*** |
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**Note:** Duplicate additional pages, if needed.

\*\*\* - It is acceptable to list one date and time range for all areas on this form being examined if performed as one continuous observation.