

MEMORANDUM

To: All MJBizCon Cash & Carry Exhibitors
From: MJBizCon Show Management
Re: Tax Requirements for Sales at MJBizCon

In previous years, the Tax Authority has observed undocumented RETAIL SALES by numerous exhibitors that are in violation of tax laws. The consequences of such activity can and will include **sanctions, fines, and immediate closure of exhibit booths.**

You must comply with these **requirements** for selling onsite at the show.

1. REQUIRED TAX COLLECTION: All retail transactions must include the Nevada state-mandated tax on retail sales, which is currently at **3.375%**.

2. REQUIRED DISPLAY: In your booth: if you are registered for sales tax in Nevada, you are **required to display** a copy of your business tax license and/or resellers' permit.

OPTIONAL DISPLAYS: These forms will be available through the Show Office or your MJBizCon floor manager:

1. "Sales Tax Included on All Retail Transactions" (tax included in the price)
2. "Approved MJBizCon Retail Vendor" (letting attendees know you are participating in the Cash & Carry program)

3. REQUIRED TAX FORM: COMPLETE & RETURN A ONE TIME SALES TAX RETURN AT THE END OF THE SHOW WITH PAYMENT TO THE NEVADA DEPT. OF TAXATION. You must return the sales tax collected during the show and your "ONE TIME TAX RETURN" BEFORE departure. All three sections should be filled out. The Seller's Copy (bottom) is for your records.

ALL CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION

Submit onsite: Bring your completed ONE TIME SALES TAX RETURN to the Show Office, Meeting Room N249 on **Friday, December 1, 2023 no later than 4:00 p.m. NO CASH – Checks only.**

Or, return by mail: If you do not return the form onsite, be sure to mail your ONE TIME SALES TAX RETURN and check, if applicable, in the enclosed return address envelope to the address in the header above **no later than 10 days after the show closes.**

ALL forms must be returned no later than 10 days after the show closes. The State of Nevada also has a list of the vendors at the show, and you may be contacted or fined if you do not submit your tax forms in a timely fashion.