

**INSTRUCTIONS FOR
TAXICAB COMPANY
ANNUAL FINANCIAL REPORTS
(In accordance with NRS 706.8829)**

GENERAL INFORMATION

NOTE : The number in parentheses to the left of each item on the form corresponds to the instruction number explaining that item.

1. Before May 15th of each year, the certificate holder's annual report must be submitted to the Taxicab Authority in the form and detail prescribed by the Taxicab Authority in accordance with NRS 706.8828(1)(b). This report must be filed no later than May 15th of the current year for the preceding calendar year ended December 31.
2. Retain a complete copy of this report (including instructions) in files for future reference.
3. Do not write on the back of the report pages; use attachments for any necessary schedules or continuations.
4. This date refers to final date in your reporting year.
5. Failure to complete this report in the form and detail outlined in these instructions and by statutory and regulatory direction will result in the rejection and subsequent return of the report for corrections to affected areas.

STATEMENT OF OPERATIONS: (page 4 of 8)

6. Basis of Accounting: As indicated, the financial statements **MUST** be prepared using the accrual basis of accounting. The accounting method to be followed is the method, as set forth by Generally Accepted Accounting Principles required by the Financial Accounting Standards Board and the American Institute of Certified Public Accountants. Generally, accrual includes receivables and payables where cash does not.

SECTION "A" REVENUES:

7. (Subsection 1, Taxicab Revenue) Record the gross revenue generated from taxicab service provided. On the second line, record the Taxicab Authority trip charge. (computed by multiplying number of trips by \$.20) Subtract the second line from the first to derive "Fare revenue to Company," (Operating) which is reported on the third line.
8. (Subsection 2, Other Revenue) Record advertising revenues: Include all revenues derived from others for advertising in or on taxicabs, taxicab stands, offices or any other form of advertising from which revenue may be derived.
9. The account for sundry operating revenues includes revenues derived from taxicab operations not included in the operating or advertising accounts. Attach detail and description of revenues reported on this line.

SECTION “B” EXPENSES:

Expenses reported must be attributable to the operation of the taxicab company reporting. Loans made, investment or venture capital taken from taxicab operations must be so identified and must not add to or subtract from gains or losses reported by the company in this annual report.

CAUTION:

a.) Expenses delineated on this report were extrapolated from the general categories “Operating Expenses” and “General and Administrative Expenses.” Care must be taken to insure that line item expenses reported as individual entities in this report are not duplicated elsewhere in this report.

b.) If companies owned by officers of the taxicab company reporting were paid fees for consulting, vehicle maintenance, management fees, or any other services relevant to the operation of the company reporting, provide a detailed listing of those companies identifying the ownership of that/those companies along with the amount paid on a separate schedule. (Moved from Section B 10. explanation for line 1. below, modified slightly requiring listings on a separate schedule.)

c.) Report revenue from taxicab operations which was diverted from operations in the form of loans, investment or venture capital in Section C. Diverted Revenue. (Moved from “SECTION “B” EXPENSES: above.)

Section “B” Expenses, Individual Line Item Instructions

10. Line 1. (Officer’s Salaries) Include any salaries, consulting fees, bonuses or other forms of compensation paid to Officers, Sole Proprietors, Partners, their family members or Corporations, or Sole Proprietorships, owned or controlled by them.
11. Line 2. (Driver’s Wages) Include all wages and commissions paid to drivers.
12. Line 3. (Dispatch Salaries & Wages) Include all salaries and wages paid to dispatchers.
13. Line 4. (Shop and Garage Wages) Include all salaries and wages paid to of shop and garage employees.
14. Line 5. (Management Salaries/Wages) Include salaries and wages of management staff. This includes driver, dispatch and shop & garage supervisory staff. If an individual is also an Officer of the Company, only count that individuals salary or wage once, on line one. Report the total salary or wages of these individuals in one lump sum on line 5.
15. Line 6. (Other Salaries & Wages) Include all salaries and wages paid to individuals not included on lines 1 – 5.
16. Line 7. (General Administrative Expenses) Expenses recorded on this line are delineated in NAC 706.825 – 706.843 and are too numerous and detailed for inclusion in these instructions. Report expenses only if they are not reported elsewhere in this report. **DO NOT COUNT TRIP CHARGES AS EXPENSES ON THIS LINE!**

17. Line 8. (Shop and Garage Expenses) Supervisor and employee salaries/wages were reported on lines 4 and 5. Do not include these expenses here. Include all other shop and garage expenses on this line. If more than one company shares a facility, a percentage derived from a computation based on the number of cars for each company may be used.
18. Line 9. (Dispatch Expense) Exclude salaries, wages, advertising, and depreciation of equipment as these expenses related to dispatch are to be reported elsewhere in this report. Include all other expenses related to dispatch. If more than one company shares a dispatching service, a percentage derived from a computation based on the number of medallions for each company may be used.
19. Line 10. (Operating Expenses) Expenses recorded on this line are delineated in NAC 706.816 and are too numerous and detailed for inclusion in these instructions. Report expenses only if they are not reported elsewhere in this report.
20. Lines 11 & 12. (Gasoline and Diesel) Enter the number of miles driven by taxicabs, gallons of fuel used by taxicabs, and total cost of fuel on the lines associated with each type of fuel. Other fuel expenses should be included on line 9, under operating expenses. If more than one company shares in a bulk fuel distribution situation, percentages derived through a computation based on mileage driven by each company may be reported for each company.
21. Line 13. (Rent or Lease of Equipment) Include costs incurred by the company in the rental or leasing of equipment not specifically provided for elsewhere in this report.
22. Line 14. (Rent or Lease of Building (s) Include all costs incurred by the company in the rental or leasing of buildings, offices and other property devoted to the company's taxicab operations.
23. Line 15. (Maintenance) The account for repairs and maintenance includes all costs incurred for outside labor, materials or replacement parts, in the maintenance of and repairs made to the building, office and office furniture and equipment.
24. Line 16. (Depreciation, Taxicabs) Depreciation is to be stated on a STRAIGHT LINE BASIS (NO EXCEPTIONS). This is to correspond with the **Equipment Schedule for Taxicabs**, Column 6 total.
25. Line 17. (Depreciation, Other Equipment) Depreciation is to be stated on a STRAIGHT LINE BASIS (NO EXCEPTIONS). This is to correspond with the **Equipment Schedule for Other Equipment**, Column 6 total.
26. Line 18. (Advertising) All costs associated with advertising in telephone directories, news papers, magazines on the internet etc.
27. Line 19. (Consulting /Professional Fees) Report all fees paid for consulting services. If owners, Officers, or employees of the business are retained as consultants, report information on line one (1) and include detailed information in the detailed listing associated with line one. If any monies are paid to independent contractors for which no payroll taxes are paid, include amounts on this line and attach a detailed listing including the date of services, name of the company/individual, and the amount paid.

28. Line 20. (Insurance, Taxicabs) Report insurance premiums paid for taxicabs.
29. Line 21. (Insurance, Other) Report insurance premiums paid for other than taxicabs. Attach a detailed listing of these insurance premiums.
30. Line 22. (Self Insurance Expense) Excluding routine health insurance costs for employees, report all costs associated with self insurance pertaining to business operations. Include fees for investigations, litigation, settlements, etc.
31. Line 23. (Operating Taxes) Report the cost of all taxes incurred for property owned by the company, devoted to the company's taxicab operations.
32. Line 24. (Licenses) Report the costs of licenses such as registration fees, medallions, motor carrier plates, business licenses etc., which are applicable specifically to the operation of taxicabs.
33. Line 25. (Federal Income Taxes) Report federal income taxes actually paid by the company.
34. Line 26. (Other Operating Expenses) Other operating expenses should include items such as employee fringe benefits (group insurance, pension plans, etc.) and any other expenses not specifically included in Line 1 through 25. If all items included here are less than \$500, indicate this with a note "All accounts here total to less than \$500," If this is not the case, provide a detail of the items included by attaching a separate schedule listing these items and the amounts of each.
35. Line 27. (Total for lines 1 – 26 of the Expenses Section)
36. Line 28. (Interest Expense) Record interest expense for interest paid on loans or notes payable, whether short or long term.
37. Line 29. (Total Expenses) Record the Total for Expenses, line 1 – 28.
38. Line 30. (Net Income) (Gain or Loss) Subtract the total on line 29, Revenues, line 3, Total Revenue from Taxicab Operations.

BALANCE SHEET: (Page 5 of 8)

The Balance Sheet is to be prepared for Total Company, to include all operations inside and outside Nevada.

ASSETS:

39. All items included in Equipment, Property and Other Assets are to be shown at historical cost. Revenue Equipment, Line 6, is to correspond to Equipment Schedule, Column 5 total, page 6 for taxicabs or 7 for other equipment. Accumulated depreciation is to be shown on a STRAIGHT LINE BASIS. Line 7 is to correspond with Equipment Schedule, Column 7 total, page 6 or 7 as applicable.
40. Other assets should reflect any assets not specifically included in Lines 1 through 14. Provide a schedule of items included here on an attached sheet of paper.

LIABILITIES AND EQUITY / CAPITAL:

41. Amounts of long-term debt requiring payment within the twelve months after this reporting period. Do not include these obligations with long-term debt on Line 23.
42. Long-term debt includes all obligations not coming due until a period of time beginning twelve months after the end of this reporting period.
43. Line 24. Other liabilities should reflect any liabilities not specifically included in Line 18 through 23. Provide a schedule of items included here on an attached sheet of paper.
44. Complete Lines 26 through 29 and Line 38 if the business organization is a sole proprietorship or partnership.
45. Line 26. This should agree with the Total Owner/Partnership Equity ending balance from your previous year's annual report. If adjustments have been made causing a difference, a reconciliation must be included with your annual report.
46. Line 27. The Net Income (Loss) shown here should agree with the Net Income (Loss) reported on Line 30, page 4 of 9.
47. Line 28. Amounts owner/partners have withdrawn from the enterprise. Do not include any salaries included on page 4, Section B, line 1.
48. Complete lines 30 through 38 if the business organization is a corporation.
49. Line 33. Retained Earnings beginning balance should agree with the Retained Earning ending balance from the previous year's annual report, if the business is organized as a Corporation. If the beginning does not equal the prior year's ending balance as reported on the previous year's report, a reconciliation of adjustments must be provided.
50. Line 24. The Net Income (Loss) should be the same as Page 4 of 8, Line 30.
51. Line 17 and 38. Total Assets must equal the Total Liabilities plus Equity / Capital. Line 38 is to be completed by Sole Proprietorships, Partnerships, and Corporations.

EQUIPMENT SCHEDULES: NAC 706.672 Depreciable assets. 706.816 para. 8. (a) – (d), 706.819 para. 7 and 706.822 para. 7

52. **Depreciation to be calculated on Straight Line Basis Only.** This schedule is to reflect all Revenue Equipment used. If space provided is not sufficient, make copies of the schedule as needed, numbering additional consecutive pages 6 or 7 , a., b., c., etc., as appropriate. **Any schedules used in lieu of this schedule must contain the same detail and the same information required on the equipment schedule.** All equipment in use during this reporting period **must** be shown on schedule even if fully depreciated.
53. The total of Column 6 should agree with the amount shown on page 3, line 16 for taxicabs and page 3, line 17 for other equipment.

CERTIFICATE OF OATH: (page 8 of 8)

54. This page must be completed as indicated, **signed by the appropriate authorized person and notarized.**

STATE OF NEVADA TAXICAB AUTHORITY

ANNUAL REPORT (NRS 706.8829)

Due to The Taxicab Authority Before May 15th

FOR THE YEAR ENDING _____

Name of Company

dba (If any):

Mailing Address:

Street Address:

SEND ANNUAL REPORT TO:

Management Analyst II
State of Nevada Taxicab Authority
2090 E. Flamingo Road, Suite 200
Las Vegas, Nevada 89119

NAME OF COMPANY _____ Period End Date of Report _____

Information contained in this report is **CONFIDENTIAL** and is not considered public record in accordance with **NAC 706.479**. Audit documentation and information obtained by way of audit is also confidential.

This annual report document must be filed with the Nevada Taxicab Authority prior to May 15th for the previous calendar year January 1 to December 31.

BUSINESS IDENTITY INFORMATION

1. Name of certificate holder and address of office where books are kept:

2. Certificate number or numbers issued by the Taxicab Authority of Nevada: _____
3. Are you operating as a corporation, association, partnership or individual? _____
4. Date operations began under present ownership: _____.
5. If operating as an individual, name and address of owner:

If a partnership, name and addresses of partners:

NAME	POST OFFICE ADDRESS

7. If a corporation, list all stockholders, addresses, and percent of stock owned:

NAME	POST OFFICE ADDRESS	% OF STOCK OWNED

8. If a corporation, list names of officers and addresses of each:

NAME	POST OFFICE ADDRESS
President	
Vice President	
Vice President	
Secretary	
Treasurer	
General Manager	

9. If a corporation list names of directors and addresses of each:

NAME	POST OFFICE ADDRESS

If additional space is needed, please use additional sheets as needed.

STATEMENT OF OPERATIONS – Taxicab Division

Name of Carrier Business _____ Certificate Number _____
 For the Twelve Months Ending: _____

Basis of Accounting (MUST BE ACCRUAL)

SECTION “A” REVENUES

- (7) 1. Taxicab Revenue:
 - Gross fare revenue..... _____
 - Less \$.20 per trip to T.A..... _____
 - Fare Revenue to Company (Operating) _____
- 2. Other Revenue
- (8) Advertising Revenue..... _____
- (9) Sundry Revenue _____
- 3. Total Revenue from Taxicab Operation** _____

SECTION “B” EXPENSES

- (10) 1. Officers Salaries/Wages _____
- (11) 2. Drivers Wages _____
- (12) 3. Dispatch Salaries/Wages _____
- (13) 4. Shop & Garage Salaries/Wages..... _____
- (14) 5. Management Salaries/Wages..... _____
- (15) 6. Other Salaries & Wages (List Separately) _____
- (16) 7. General Administrative Expenses)..... _____
- (17) 8. Shop and Garage Expense..... _____
- (18) 9. Dispatch Expenses..... _____
- (19) 10. Operating Expenses _____
- (20) 11. Gasoline :Gal. _____ Mi. _____
- 12. Diesel :Gal. _____ Mi. _____
- (21) 13. Rent or Lease – Equipment _____
- (22) 14. Buildings _____
- (23) 15. Maintenance- Equipment..... _____
- Building _____
- Depreciation – (Straight Line)
- (24) 16. Taxicabs _____
- (25) 17. Other Equip. _____
- (26) 18. Advertising. _____
- (27) 19. Consulting /Professional Fees _____
- Insurance:
- (28) 20. Taxicabs..... _____
- (29) 21. Other _____
- (30) 22. Self Insurance Expenses..... _____
- (31) 23. Operating Taxes..... _____
- (32) 24. Licenses _____
- (33) 25. Federal Income Taxes _____
- (34) 26. Other Oper. Exp. (Excl. Interest)..... _____
- (separate sheet if greater that \$500)..... _____
- (35) **27. TOTAL FOR LINES 1 – 26, Expenses**..... _____
- (36) 28. Interest Expense _____
- (37) **29. TOTAL EXPENSES** _____
- (38) 30. NET INCOME (LOSS) _____

SECTION “C” DIVERTED REVENUE

BALANCE SHEET (Taxicab Division)

Name of Company _____ Certificate Number _____

For the Twelve Months Ending _____

Basis of Accounting (MUST BE ACCRUAL)

ASSETS

(39) **Current Assets:**

1.	Cash.....	\$ _____
2.	Accounts Receivable	_____
3.	Inventories	_____
4.	Prepaid Exp. & Other Current Assets (List Separate)	_____
	TOTAL CURRENT ASSETS	_____

Equipment Property and Other Assets:

(40)	6.	Revenue Equipment	\$ _____
(40)	7.	Less: Accumulated Depreciation	(_____)
(40)	8.	Other Equipment	_____
(40)	9.	Less: Accumulated Depreciation	(_____)
(40)	10.	Buildings	_____
(40)	11.	Less: Accumulated Depreciation.....	(_____)
(40)	12.	Leasehold Improvements	(_____)
(40)	13.	Less: Accumulated Depreciation.....	(_____)
	14.	TOTAL EQUIPMENT & PROPERTY	_____
	15.	Land	_____
(41)	16.	Other Assets (At Book Value) (List Separate).....	_____
	17.	TOTAL ASSETS (Line 5 + 14 +15 + 16)	\$ _____

LIABILITIES and EQUITY / CAPITAL

Current Liabilities:

(42)	18.	Current Portion of Long-term Debt	\$ _____
	19.	Notes Payable	_____
	20.	Accounts Payable	_____
	21.	Accrued Expenses	_____
	22.	TOTAL CURRENT LIABILITIES	_____
(43)	23.	Long-Term Debt	_____
(44)	24.	Other Liabilities (List Separately)	_____
	25.	TOTAL LIABILITIES (Line 22 + 23 + 24)	\$ _____

(45, 46) **Equity / Capital:**

(46)	26.	Owner/Partnership Equity (Beginning Balance)	\$ _____
(47)	27.	Current Net Income (Loss) – Total Company	_____
(48)	28.	LESS: Drawings	(_____)
	29.	TOTAL OWNER/PARTNERSHIP EQUITY (Ending Balance)	\$ _____

OR

(49)	30.	Common and Preferred Stock	_____
	31.	Paid in Capital	_____
	32.	Treasury Stock	_____
(50)	33.	Retained Earnings: Beginning Balance	\$ _____
(51)	34.	Net Income (Loss) Total Co.....	_____
	35.	Less: Dividends/Distributions(_____)	
	36.	Ending Balance	_____
	37.	TOTAL CAPITAL	_____
(52)	38.	TOTAL LIABILITIES & EQUITY/CAPITAL	\$ _____

(Line 25 + 29 **OR** Line 25 + 37)

(41)

CERTIFICATE OF OATH

State of _____)

_____)

County of _____)

I, the undersigned, on my oath, do state that the foregoing report has been prepared under my direction from the original books, papers and records of:

_____,
(8) (Carrier Business Name) (3) (MV or CPCN)

that I have carefully examined same, and declare that same to be a complete and correct statement of the business affairs of:

(8) (Carrier Business Name) (3) (MV or CPCN)

in respect to each and every matter and thing herein set forth; and that the accounts and figures contained in the foregoing report embrace all of the financial operations of said respondent during the period for which said report is made, to the best of my knowledge, information and belief.

President, Other Chief Officer or Owner

Subscribed and sworn to before me this
_____ Day of _____ 20__.

Notary Public

Notary Seal