

Nevada Department of Taxation

Exempt Status Entity Form *for Exempt Entities registered with NV Secretary of State*

Part 1. Exempt Status Entity Information:

Entity's legal name: <input type="text"/>	Entity's Federal EIN/SSN: <input type="text"/>
NV Business ID (located on business license), if any: <input type="text"/>	Taxpayer ID, if any: <input type="text"/>
Entity's mailing address: <input type="text"/>	Entity's records location address: <input type="text"/>
Contact e-mail: <input type="text"/>	Contact phone number: <input type="text"/>

Part 2. Entity Type

The above entity is organized or incorporated in Nevada as (check applicable):

Association <input type="checkbox"/>	Partnership <input type="checkbox"/>
Cooperative <input type="checkbox"/>	Sole proprietor <input type="checkbox"/>
Corporation <input type="checkbox"/>	Trust <input type="checkbox"/>
Limited Liability Company <input type="checkbox"/>	Other (specify) <input type="text"/>

Part 3. Exemption reason

The above entity is exempt from commerce tax filing requirement because it is (see Definitions and check applicable):

Governmental entity	<input type="checkbox"/>
Non-profit entity organized pursuant IRC § 501(c) or NRS 82 or NRS 84	<input type="checkbox"/>
Credit Union organized under NRS 678 or the Federal Credit Union Act	<input type="checkbox"/>
Grantor trust excluding trust taxed as business entity pursuant IRC § 301.7701-4(b) ¹	<input type="checkbox"/>
Estate of a natural person excluding estate taxable as a business entity under IRC §301.7704-4(b) ²	<input type="checkbox"/>
IRC § 856 Real Estate Investment Trust not directly holding real estate ³	<input type="checkbox"/>
IRC § 860D Real Estate Mortgage Investment Conduit	<input type="checkbox"/>
IRC § 401(a) Trust	<input type="checkbox"/>
Passive entity ⁴	<input type="checkbox"/>
Intangible investments entity ⁵	<input type="checkbox"/>
Exhibition participant not required obtain a state business license pursuant NRS 360.780	<input type="checkbox"/>
Entity exempt from tax by Constitution or law (provide legal source reference) ⁶	<input type="text"/>

Part 4. Certification

Under penalty of perjury I declare the foregoing is true and correct. If the entity status changes I will notify the Department in writing that the above entity is no longer exempt.

Authorized representative's name: <input type="text"/>	Authorized representative's title: <input type="text"/>	Executed on (date): <input type="text"/>
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Definitions

- ¹ A grantor trust as defined by section 671 and 7701(a)(30)(E) of the Internal Revenue Code, 26 U.S.C. §§ 671 and 7701(a)(30)(E), all of the grantors and beneficiaries of which are natural persons or charitable entities as described in section 501(c)(3) of the Internal Revenue Code, 26 U.S.C. § 501(c)(3), excluding a trust taxable as a business entity pursuant to 26 C.F.R. § 301.7701-4(b).
- ² An estate of a natural person as defined by section 7701(a)(30)(D) of the Internal Revenue Code, 26 U.S.C. § 7701(a)(30)(D), excluding an estate taxable as a business entity pursuant to 26 C.F.R. § 301.7701-4(b).
- ³ A real estate investment trust, as defined by section 856 of the Internal Revenue Code, 26 U.S.C. § 856, and its qualified real estate investment trust subsidiaries, as defined by section 856(i)(2) of the Internal Revenue Code, 26 U.S.C. § 856(i)(2), except that:
- (1) A real estate investment trust with any amount of its assets in direct holdings of real estate, other than real estate it occupies for business purposes, as opposed to holding interests in limited partnerships or other entities that directly hold the real estate, is a business entity pursuant to this section; and
 - (2) A limited partnership or other entity that directly holds the real estate as described in subparagraph (1) is a business entity, without regard to whether a real estate investment trust holds an interest in it.
- ⁴ A business is a “passive entity” only if:
- a) The business is a limited-liability company, general partnership, limited-liability partnership, limited partnership or limited-liability limited partnership, or a trust, other than a business trust;
 - b) During July 1st through June 30th at least 90% of the business entity’s federal gross income consists of the following passive income:
 - (1) Dividends, interest, foreign currency exchange gains, periodic and nonperiodic payments with respect to notional principal contracts, option premiums, cash settlements or termination payments with respect to a financial instrument, and income from a limited-liability company;
 - (2) Capital gains from the sale of real property, gains from the sale of commodities traded on a commodities exchange and gains from the sale of securities; and
 - (3) Royalties, bonuses or delay rental income from mineral properties and income from other nonoperating mineral interests; and
 - c) The business entity does not receive more than 10% of its federal gross income from conducting an active trade or business.

Notes:

- 90% of passive income shall not include any rent or income received by a nonoperator from mineral properties under a joint operating agreement if the nonoperator is a member of an affiliated group and another member of that group is the operator under that joint operating agreement.
 - A business entity is “conducting an active trade or business” if:
 - The activities being carried on by the business entity include one or more active operations that form a part of the process of earning income or profit, and the business entity performs active management and operating functions; or
 - Any assets, including, without limitation, royalties, patents, trademarks and other intangible assets, held by the business entity are used in the active trade or business of one or more related business entities.
 - The ownership of a royalty interest or a nonoperating working interest in mineral rights does not constitute the conduct of an active trade or business.
 - The payment of compensation to employees or independent contractors for financial or legal services reasonably necessary for the operation of a business does not constitute the conduct of an active trade or business.
 - Holding a seat on the board of directors of a business entity does not by itself constitute the conduct of an active trade or business.
 - Activities performed by a business entity include activities performed by persons outside the business entity, including independent contractors, to the extent that those persons perform services on behalf of the business entity and those services constitute all or any part of the business entity’s trade or business.
- ⁵ An entity whose activities in Nevada are confined to the owning, maintenance and management of the person’s intangible investments or of the intangible investments of persons or statutory trusts or business trusts registered as investment companies under the Investment Company Act of 1940, 15 U.S.C. §§ 80a-1 et seq., as amended, and the collection and distribution of the income from such investments or from tangible property physically located outside of Nevada.

Notes:

- “intangible investments” includes, without limitation, investments in stocks, bonds, notes and other debt obligations, including, without limitation, debt obligations of affiliated corporations, real estate investment trusts, patents, patent applications, trademarks, trade names and similar types of intangible assets or an entity that is registered as an investment company under the Investment Company Act of 1940, 15 U.S.C. §§ 80a-1 et seq.
 - the types of intangible assets similar to the investments in stocks should include an interest in other legal entities, organized pursuant Nevada Revised statutes or statutes of other states, without regard to whether the person, or the beneficiary, or the fiduciary controls or participates in the management of such entities.
- ⁶ Any person or entity which this State is prohibited from taxing pursuant to the Constitution or laws of the United States or the Nevada Constitution.

Nevada Department of Taxation

Nevada Commerce Tax Registration Form *for Business Entities*

Part 1. Commerce Tax Nexus Questionnaire

Exercise of corporate power

~~Are you~~ *Is your business entity* incorporated or organized in Nevada?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

If you answered "Yes" to the question above, go to Part 2 "Business Entity Information".

Location

~~Do you~~ *Does your business entity:*

- maintain a place of business or facilities in Nevada?
- have employees, independent contractors, agents, or other representatives *doing business on its behalf* in Nevada, regardless of whether they reside in Nevada?
- have a telephone number that is ~~used for business purposes and~~ answered in Nevada?
- solicit, promote or induce sales of goods or services through representatives and/or employees?
- do business in any area within Nevada, ~~even if~~ *regardless of whether* the area is leased by, owned by, ceded to, or under the control of the federal government?

<input type="checkbox"/>	<input type="checkbox"/>

Contracts

~~Do you~~ *Does your business entity:*

- perform any contract(s) in Nevada?
- enter into franchise contract(s) ~~with persons, corporations, or other business entities located in Nevada~~ *as a franchisor with franchisee where franchisee is granted the right to offer, sell or distribute the goods or services under a marketing plan or system prescribed in substantial part by franchisor and the franchisee's business operations pursuant to such plan is substantially associated with franchisor's trademark, service mark, trade name, logotype, advertising or other commercial symbol designating the franchisor or its affiliate?*

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Sale of Goods

~~Do you~~ *Does your business entity:*

- deliver goods ~~you~~ *it* sold to Nevada in ~~your~~ *its* own vehicles?
- ~~maintain~~ *have* any inventory in Nevada?
- assemble, process, manufacture, or store goods *or materials* in Nevada?
- have goods consigned in Nevada?

<input type="checkbox"/>	<input type="checkbox"/>

Performance of Service

~~Do you~~ *Does your business entity* provide any service *while physically present* in Nevada ~~yourself or through employees or independent contractors?~~

Services may include, but not limited to, the following:

- installing, erecting, maintaining, repairing, or modifying property located in Nevada;
- conducting training classes, seminars, or lectures *in Nevada;*
- providing technical assistance, or engineering services *in Nevada;*
- investigating, handling, or assisting in resolving customer complaints in Nevada;
- staging ~~of,~~ or participating in shows, theatrical performances, sporting events, or other *such* events within Nevada;

<input type="checkbox"/>	<input type="checkbox"/>
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- picking up, carrying and delivering passengers, or **freight personal property** (including oil and gas transmitted by pipeline) from one point in Nevada to another point within Nevada;
- purchasing, placing, or displaying of advertising in Nevada for the benefit of another and in the ordinary course of business.

Rents

~~Do you~~ Does your business entity:

- | | YES | NO |
|---|--------------------------|--------------------------|
| • hold, acquire, lease, or dispose of any real property located in Nevada? | <input type="checkbox"/> | <input type="checkbox"/> |
| • lease tangible personal property which is used in Nevada? | <input type="checkbox"/> | <input type="checkbox"/> |
| • solicit sales or loans contracts, gather financial data, make credit checks, collect accounts, repossess property or perform provide other financial activities in Nevada? | <input type="checkbox"/> | <input type="checkbox"/> |

Management

~~Do you~~ Does your business entity:

- | | | |
|---|--------------------------|--------------------------|
| • act in-exchange for fees as a director for a corporation which is doing business in Nevada <i>in exchange for fees</i> ? | <input type="checkbox"/> | <input type="checkbox"/> |
| • act in-exchange for fees as a general partner in a general partnership or in-a limited partnership which is doing business in Nevada <i>in exchange for fees</i> ? | <input type="checkbox"/> | <input type="checkbox"/> |
| • as-a holding company , maintain a place of business in Nevada <i>from which it supervises the management of a subsidiary or investee</i> or and manages, directs, and or performs services <i>for fees</i> in Nevada for subsidiaries or investee entities for fees ? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answered "No" to all the questions above, you do not have to register for the Commerce Tax.

Part 2. Business Entity Information:

Business Entity's legal name:

Business Entity's EIN/SSN:

Business Entity's mailing address:

Business Entity's records location address:

Contact e-mail:

Contact phone number:

Contact person:

Title:

Part 3. Nevada Business ID and Taxpayer ID

If you do not have Nevada business license, go to Part 4 "Certification".

Nevada Business ID:
(located on your business license)

Taxpayer ID, if any:
(located on your sales tax permit or MBT account)

Part 4. Certification

By submitting this form I certify that I am an authorized agent of the business and that said business has granted me the authority to perform this action. I also certify that all information and statements supplied on this application are true and correct.

Signature:

Date:

COMMERCE TAX ADDITIONAL INFORMATION FORM

Taxpayer ID (TID): _____

Business entity legal name: _____ Federal ID Number: _____

Business entity mailing address: _____

NAICS code (North America Industry Classification System) from www.census.gov/eos/www/naics/: _____

List *responsible persons per NRS 360.297* (owners, partners, corporate officers, managers, members, and authorized agents). Attach additional sheets, if necessary.

Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	
Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	
Last, First, MI :		Residence Address (Street)	SSN:	Date of Birth
Title	Percent Owned	City, State, Zip +4	Residence Telephone	

If your business is currently registered in with the Nevada Department of Taxation for the following tax types, check appropriate box(es):

- Modified business tax Sales/ Use Tax Consumer Use Tax Certificate of Authority
- Excise taxes (please, list) _____

Provide TID number(s) for ~~business currently registered in Nevada above~~ the registered tax account(s) above, if any: _____

I certify that information provided is true, correct and complete to the best of my knowledge and belief.

Taxpayer's signature

Printed Name and Title

Date

Phone Number

To complete your Commerce Tax registration, sign and return to:

Nevada Department of Taxation
Attn: Compliance Division
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

If you need to register for other tax types in Nevada, please complete the Nevada Business Registration and Supplemental Application forms located on the Department's website: <http://tax.nv.gov>.

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