Nevada Department of Taxation

Affiliated Group Payroll Provider Application

Part 1. Designated Payroll Provider Information

Taxpayer ID number for Modified Business Tax (MBT)	Payroll Provider Legal Name	Controlled by	Control percentage	Supporting document Ref. №	Quarterly Gross Wages reported on the currently filed MBT return	Supporting document Ref. №
1	2	3	4	5	6	7

Part 2. Affiliated Group Member Information (attach additional sheets, if needed)

Taxpayer ID number for Commerce Tax		Affiliated Group Member Legal Name	Controlled by	Control percentage	Supporting document Ref. №	Quarterly Gross Wages attributable to the Affiliated Group Member	Supporting document Ref. №
8		9	10	11	12	13	14
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	☐						
	☐						
	☐						
	☐						
	☐						
	☐						
	☐						
Quarterly Gross Wages attributable to Affiliated Group Members Total:						$ 0.00	15

Part 3. Enclosed supporting documents list (attach additional sheets, if needed)

Supporting Document Title	Contains Ref. №
16	17

Part 4. Certification

☐ Under penalty of perjury I declare the foregoing is true and correct.

Authorized representative's name:	Authorized representative's title:	Contact e-mail address:	Executed on the date:

Affiliated Group Payroll Provider Application Instructions

Purpose of the form:

Use this form annually to designate an employer of an Affiliated Group as a Payroll Provider. Upon the application approval, 50 percent of the Commerce Tax paid by other member(s) of the Affiliated Group can be claimed as a credit against a Modified Business Tax liability incurred by the designated Payroll provider.

Definitions:

"Affiliated Group" is a group of two or more business entities, each of which is controlled by one or more common owners or by one or more members of the group.
"Payroll Provider" is an employer, which:

(1) provides payroll services for one or more members of the affiliated group;
(2) pays wages to employees who provide services on behalf of one or more members of the affiliated group;
(3) reports and pays Modified Business Tax on wages paid to employees who provide services on behalf of one or more member of the affiliated group;

"Controlled by" means the direct or indirect ownership, control or possession of 50 percent or more of the ownership interest in a business entity.

Instructions:

Part 1. Designated Payroll Provider Information

Box 1: Enter the Payroll Provider's 10 digit Taxpayer ID number used for reporting the Modified Business Tax.
Box 2: Enter the Payroll Provider's name as registered with the Nevada Secretary of State.
Box 3: Enter the legal name of the entity which directly controls the Payroll Provider.
Box 4: Enter the ownership interest percentage of the entity in box 3 in the Payroll Provider.
Box 5: Enter a cross-reference to the document supporting the information provided in Box 3 and Box 4.
Box 6: Enter the total gross wages reported on the currently filed Modified Business Tax return.
Box 7: Enter a cross-reference to the currently filed Modified BusinessTax returnshowing the gross wages on box 6.

Part 2. Affiliated Group Members Information

List the Affiliated Group Members to show the structure of the Affiliated Group for Commerce Tax Credit purposes. For each member:

Box 8: Enter the Affiliated Group Member's 10 digitTaxpayer ID number used for reporting the Commerce Tax. Check-mark the box to the right of each Taxpayer ID number that generates a Commerce Tax liability.
Box 9: Enter the Affiliated Group Member's name as registered with the Nevada Secretary of State.
Box 10: Enter the legal name of the entity which directly controls the Affiliated Group Member.
Box 11: Enter an ownership interest percentage of the entity in Box 10 in the Affiliated Group Member.
Box 12: Enter a cross-reference to the document supporting the information provided in Box 10 and Box 11.
Box 13: Enter the gross wages attributable to the Affiliated Group Member that otherwise would be reported on the currently filed Modified Business Tax return. If the Affiliated Group Member does not generate a Modified Business Tax liability, enter zero.
Box 14: Enter a cross-reference to the document supporting the information provided in Box 13.
Box 15: Add the amounts in column13. The sum of the gross wages attributable to the Affiliated Group Members should be equal to the amount reported in Box 6.

Part 3. Enclosed supporting documents list

Box 16: List the documents submitted with your application. Enclose the most recent documents. The supporting documents should be sufficient to determine that the Affiliated Group and the Commerce Tax Credit may be taken. They may include:

- To support Affiliated Group structure information - Federal tax forms (examples: form 851, schedule K of form 1120, schedule B of form 1065, etc), articles of exchange, partnership agreement(s), stock ownership agreement(s), company formation documents, corporate minutes, etc.
- Currently filed Modified Business Tax return submitted by the Payroll Provider to the Department.
- To support gross wages attributable to the Affiliated Group Members - documents, showing the payroll reimbursement payments between the Affiliated Group Members and the payroll or cost report(s) or intercompany reconciliations showing the allocation of the gross wages between the Affiliated Group members. The details showing employees' personal information, including their names, Social Security Numbers, etc. are not required.

Box 17: Enter the cross-reference number(s) used on the supporting document(s).

Part 4. Certification

Only a business owner or an authorized representative may sign this application. Check the certification box, enter your name, title, contact e-mail address and the date for which the application is executed.

Mail the Application and supporting documents to:
Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706