

# Nevada Department of Taxation

## Nevada Commerce Tax Registration Form for Business Entities

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### Part 1. Commerce Tax Nexus Questionnaire

#### Exercise of corporate power

YES NO

Is your business entity incorporated or organized in Nevada?

*If you answered "Yes" to the question above, go to Part 2 "Nevada gross revenue test".*

#### Location

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 answered in Nevada?
- solicit, promote or induce sales of goods or services through representatives and/or employees?
- do business in any area within Nevada, regardless of whether the area is leased by, owned by, ceded to, or under the control of the federal government?

#### Contracts

Does your business entity:

- perform any contract(s) in Nevada?
- enter into franchise contract(s) 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?

#### Sale of Goods

Does your business entity:

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

#### Performance of Service

Does your business entity provide any service while physically present in Nevada?

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 or participating in shows, theatrical performances, sporting events, or other such events within Nevada;
- picking up, carrying and delivering passengers, or 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**

- |   |            |           |
|---|------------|-----------|
| Does your business entity:  | <b>YES</b> | <b>NO</b> |
| <ul style="list-style-type: none"> <li>• hold, acquire, lease, or dispose of any real property located in Nevada?</li> <li>• lease tangible personal property which is used in Nevada?</li> <li>• solicit sales or loans contracts, gather financial data, make credit checks, collect accounts, repossess property or provide other financial activities in Nevada?</li> </ul> |            |           |

**Management**

- Does your business entity:
- act as a director for a corporation which is doing business in Nevada in exchange for fees?
  - act as a general partner in a general partnership or limited partnership which is doing business in Nevada in exchange for fees?
  - maintain a place of business in Nevada from which it supervises the management of a subsidiary or investee or manages, directs, or performs services for fees in Nevada for subsidiaries or investee?

**Part 2. Nevada Gross Revenue Test**

**YES**      **NO**

Does your business entity's Nevada gross revenue exceed \$4,000,000 during a taxable year?

*If you answered "Yes" to any of the questions in Part 1 "Commerce Tax Nexus Questionnaire" and the question in Part 2 "Nevada Gross Revenue Test", your business entity has to register for Commerce Tax. Complete Parts 3 – 6 and submit the form.*

**Part 3. Business Entity Information:**

Business Entity's legal name:	Business Entity's EIN/SSN:
Business Entity's mailing address:	Business Entity's records location address:

**Part 4. Responsible person** (an owner, partner, member, officer or employee of the business entity, whose job or duty is to collect, account for or pay any tax or fee required to be paid by the Department):

Last, First, MI name:	SSN:
Title:	Percent owned:
Primary business address:	Contact phone number:

**Part 5. Nevada Business ID and Taxpayer ID**

*If you do not have Nevada business license, go to Part 6 "Certification".*

Nevada Business ID: (located on your business license)	Taxpayer ID, if any: (located on your sales tax permit or MBT account)
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**Part 6. 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.*

Contact name and title:	Date:
Contact e-mail:	Contact phone number: