

## **CONTRACT REFUNDS**

The 2005 Sales and Use Tax Act, as amended by the 2011 Legislative session; effective January 1, 2016 the Sales and Use tax rate for Clark County increased from 8.10% to 8.15% pursuant to NRS Chapter 374.

**If you are a contractor or subcontractor and have open contracts entered into before January 1, 2016 you may be entitled to a refund from the increase in sales tax upon approval from our Department.**

If you have entered into a contract agreement involving the sale or purchase of tangible personal property used in the performance of a written contract for the construction of an improvement to real property: that was entered into on or before the effective date of the tax; or for which a binding bid was submitted before that date if the bid was afterward accepted, and pursuant to the terms of the contract or bid, the contract price or bid amount may not be adjusted to reflect the imposition of the tax, you may be entitled to a refund for the duration of the contract.

Please complete all forms and submit to:

Nevada Department of Taxation  
1550 College Pkwy Rm 115  
Carson City, NV 89706

Once your contract is approved, you will be issued a Refund Authorization Letter. Each refund request must be submitted on a separate letter with a copy of the Refund Authorization Letter and a detailed list of materials purchased and sales tax paid or reported attached. You should request your refunds on a monthly/quarterly basis depending on your filing frequency.

### **Important note:**

If you do not request and receive this certification, you are required to pay the full tax rate.



BRIAN SANDOVAL

*Governor*

JAMES DEVOLLD

*Chair, Nevada Tax Commission*

WILLIAM D. ANDERSON

*Executive Director*

**STATE OF NEVADA  
DEPARTMENT OF TAXATION**

**Web Site: <http://tax.nv.gov>**

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

LAS VEGAS OFFICE

Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE

2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

## **CONTRACTOR REFUND LETTER REQUIREMENTS**

### **THE FOLLOWING INFORMATION IS REQUIRED FOR A CONTRACTOR TO RECEIVE A REFUND AUTHORIZATION LETTER**

- Complete The CONTRACT SUMMARY FORM with all the information requested for each contract
- A copy of the completed signed contract
- Signature page of each contract must be signed and dated by each party.

Mail all documents to:

Nevada Department of Taxation  
Contract Refunds  
1550 College Pkwy #115  
Carson City NV 89706

If you have questions regarding the requested information, please contact Teresa Cash at 775-684-2127 or Colleen Woll at 775-684-2118.

**CONTRACT SUMMARY FORM**

NAME

**NAME/ADDRESS OF CONTRACTOR (OR SUBCONTRACTOR) REQUESTING REFUND CERTIFICATE:**

ADDRESS

**NEVADA TAXPAYER IDENTIFICATION NUMBER**

CONTACT PERSON & PHONE NUMBER

CONTRACT PARTIES

DATE  
CONTRACT  
SIGNED or  
APPROVED

PROJECT NAME

PROJECT ADDRESS/ LOCATION

DESCRIPTION OF WORK & MATERIALS TO BE  
SUPPLIED/FURNISHED/INSTALLED FOR THIS CONTRACT

<p><b>SAMPLE</b> Contract with construction company, hospital, school district, etc.</p>	<p><b>SAMPLE</b> Mm/dd/yy</p>	<p><b>SAMPLE</b> Name of project listed on contract</p>	<p><b>SAMPLE</b> Physical address (street, city, state)</p>	<p><b>SAMPLE</b> Will provide materials necessary to fulfill contract terms for...heating...framing...plumbing...millwork...; Furnish &amp; install electrical work...; All materials to complete renovation...remodeling, etc. of...</p>

PLEASE PROVIDE **REQUIRED** CONTRACT SUMMARY INFORMATION (ABOVE). MAKE ADDITIONAL COPIES OF THIS FORM (IF NECESSARY).

**SUBMIT WITH OTHER REQUIRED DOCUMENTATION TO :**

NEVADA DEPARTMENT OF TAXATION  
CONTRACT REFUNDS  
1550 COLLEGE PARKWAY #115  
CARSON CITY NV 89706