STATE OF NEVADA
DEPARTMENT OF TAXATION
Web Site: https://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
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Phone: (775) 687-9999
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JAMES DEVOLLD
Chair, Nevada Tax Commission
MELANIE YOUNG
Executive Director

LAS VEGAS OFFICE
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Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
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Sales and Use Tax Close Out Form

Purpose: To close all Nevada business locations with Sales Tax, Use Tax under a single Nevada Taxpayer ID (TID). (See instructions and additional information on page 2.) For any other account updates including location changes, contact the Call Center: ***1-866-962-3707***

Note: This form does not close or cancel any other state or local registrations.

1) **Nevada Taxpayer ID (TID):** ☐☐☐☐☐☐☐☐☐☐

2) **Corporate/Entity/Primary Name:** _____

3) **Nevada Name or DBA:** _____

4) **Mailing address for correspondence/refunds:** _____

_____

5) **Close date:** _____

6) **Reason for closure:** Out of Business

- **If business was sold:**

  Buyer/Successor Name: _____ **Phone:** _____

7) **Have all outstanding final returns, delinquencies, liabilities, and/or credits been addressed?** ☐ **Yes** ☐ **No**

8) **Is there a valid cash security and/or credit(s) posted on the account?** ☐ **Yes** ☐ **No**

- **If yes, should the cash security and/or credit(s) be refunded?** ☐ **Yes** ☐ **No**

9) **Is the business bank account open?** ☐ **Yes** ☐ **No**

10) **Authorization to close Nevada tax account:**

I hereby certify that I am an authorized person to take action on this account; the above information has been examined by me and is true, correct, and complete to the best of my knowledge.

Signature _____ **Date** _____

Print Name _____ **Title** _____

Phone _____ **Email** _____

Email
Or, print and mail to: Department of Taxation; 1550 College Parkway, Suite 115; Carson City, NV 89706-7937
FOR DEPARTMENT USE ONLY

Submit Form via email

PRINT

INSTRUCTIONS:

1) ***Nevada Taxpayer ID (TID):*** *For the account to be closed, enter the 10 digit TID number issued by the Nevada Department of Taxation.*
2) ***Corporate/Entity/Primary Name:*** *Enter the primary ownership name for the business (i.e. name of the sole proprietor, partners, corporation, etc.)*
3) ***Nevada Name or DBA:*** *Enter the name of your business in Nevada (i.e. "Doing Business As" or fictitious business name). If multiple names, state "All".*
4) ***Mailing address for correspondence/refunds:*** *Provide the mailing address for all future correspondence/refunds.*
5) ***Close Date:*** *Enter the date the business ceased operations, was sold, or changed ownership. Note: All returns must be filed through the close date whether or not sales or purchases occurred during the reporting period.*
6) ***Reason for closure:*** *Select the applicable reason from the drop down menu:*
   - ***Out of Business*** *– Select if you are no longer doing business. Note: Use Tax must be reported and paid on the purchase price of any remaining inventory purchased for resale on your final return. Sales of business assets (i.e. Equipment, furniture and fixtures) are subject to sales tax unless they are deemed to be an occasional sale pursuant to NRS 372.035.*
   - ***No Longer Doing Business in NV*** *– Select if you are still in business, but are no longer doing business in NEVADA. Note: The account may not be closed if a business does not have a location in Nevada but continues to do business in Nevada. If you are still doing business in Nevada and are only closing your Nevada location, contact the Department for a Taxpayer Update Form to update your address.*
   - ***Changed Ownership*** *– Use this option if you changed organizational types (i.e. from a Corporation to an LLC) or you obtained a different Federal Identification number (FID). You will also need to apply for a new account with the Department. Please complete a Nevada Business Registration form* **https://tax.nv.gov/Forms/** *or you may apply online at* **https://www.nevadatax.nv.gov/#**
   - ***Sold Business*** *– Select if the business was sold. Note: If the business is not sold in its entirety to a single buyer, there may be sales or use tax due on remaining inventory and/or business assets. If you are selling all of your shares and the federal ID number is not changing, contact the Department for a Taxpayer Update Form to update the owners/ officers on the existing TID.*
     - ***If Business was sold, buyer/successor name:*** *Enter the contact name and phone number of the person or entity to whom you sold the business.*

7) ***Have all outstanding final returns, delinquencies, liabilities, and/or credits been addressed?*** *Choose yes or no. For questions or to check status, contact the Department.*

8) ***Is there a cash security and/or credit(s) posted on the account?*** *Choose yes or no. Note: If you have a surety bond posted, contact your surety company.*
   - ***If yes, should the cash security and/or credit(s) be refunded?*** *Your cash security and/or credit(s) will be referred for verification and applied to any outstanding liability prior to any refund. If you would like the cash security and/or credit(s) refunded, choose "yes". The check will be made payable to the corporate/entity name we have on file. If the entity is a sole proprietor or partnership, it will be made payable to the owner(s) or partners. The refund will be sent to the mailing address provided in this form.*
   - *If you would like your cash bond/credit(s) applied to an outstanding liability or transferred to another account, please mark "no" and contact the Department of Taxation.*

9) ***Is the business bank account open?*** *It is recommended that the business bank account remain open until all outstanding amounts have been resolved. If you have closed your bank account, please contact the Department for the applicable paperwork to change the payee name on the check.*

10) ***Authorization to close Nevada tax account:*** *Signature must be that of a responsible party. Enter date of signature, printed name, title with the business, and contact information for possible contact by the Department for questions or clarification.*

Additional Information about your Modified Business Tax account:
If you have Modified Business Tax (MBT), you will first need to contact the Employment Security Division (ESD) at 775-684-6300 to change the status of your State Unemployment Insurance (UI) account. Your MBT account status will change effective the same date the UI account status changed. All MBT returns must be filed for each UI return required to be filed whether or not the business had wages to report during the reporting period.

ANY QUESTIONS? CALL THE NEVADA DEPARTMENT OF TAXATION CALL CENTER:

(866) 962-3707