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Please be advised, while the Department of Taxation enforces Nevada Revised Statute (NRS) 680B.025 through 680B.120, the statutes and regulations governing the waiver of penalty and/or interest do not allow a waiver of penalty or interest on premium tax. Therefore, the Department does not have the statutory authority to waive any such penalties and interest related to premium taxes found in NRS 680B.027. Specifically, Insurance Premium Tax, Industrial Insurance Premium Tax, Retaliatory Tax, and Independently Procured Coverage Insurance Tax.

The Nevada Revised Statutes can be found on the Nevada Legislature Website, which is <https://www.leg.state.nv.us/NRS/>.

Should you have any questions concerning this matter, please contact the Department of Taxation at [PremiumTax@tax.state.nv.us](mailto:PremiumTax@tax.state.nv.us).