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DEPT. OF TAXATION	TID#
REPRESENTATIVE ACCEPTING	DLN:
APPLICATION:	PROCESS DATE:

PROCESS DATE:	
DLN:	

NEVADA BUSINESS REGISTRATION

Please Print Clearly – Use Black or Blue Ink Only

Please see instructions regarding form detail and online registration options.

1	☐ New Business ☐ Update Business	2 Sales/Use Tax Consumer Use Certificate of A	Tax Permit	☐ Ch		wnership/Entity/C Mailing Address on		ge in Location	
4	☐ Corporation ☐	Sole Proprietor Partner Limited Liability Company Limited Liability Partnership	ship 5	Nevada Busin	ess ID (11	Digits) 6	Federal Tax ID Nun -	aber 7 St	tate & Date of Incorporation
8		hown on State Business Licen	ise):		Nevada	Name (DBA):			
9	Corporate/Entity Address: S	treet Number, Name Suite or	Unit City, Stat	te, Zip	Corpora	te/Entity Telephone	: Email Addre	ess:	
10	Location of Nevada Business	s Operations: Street Number,	Name Suite o	or Unit City	γ,	State, Zip	Location Telephon	e: B	Business Fax:
<u>11</u>	Location Mailing Address: Street Number, Name Suite or Unit City, State, Zip Modified Business Tax Mailing Address: Street Number, Name Suite or Unit City, State, Zip								
12	Commerce Tax Mailing Address: Street Number, Name Suite or Unit City, State, Zip  Location of Business Records: Street Number, Name Suite or Unit City, State, Zip								
14		ist ALL Owners, Partner k the box if making chan							
Last, F		entity(s), then enter the ownin				Percent Owned	SSN or ITIN		Date of Birth
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Last, F	irst, MI:					Percent Owned	SSN or ITIN		Date of Birth
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Title			Residence Ad	ldress: Street Nu	mber, Nar	me Suite or Unit C	City, State, Zip		Residence Telephone:
15	Date Business Started in NV:	Date location opened in NV:	16 Do	you have emplo	oyees in N	evada, if so how ma	ny? 17	Unemploymen	nt Insurance # (ESD/UI):
	Service	Retail Sales – New F	LEASE CHE	OIZ ALL TILA	T A DDI	V TO VOLID DIE	SINESS I	ndependent Cann	abis Consumption Lounge *
18	Tobacco/OTP*  MarketplaceFacilitator  Marketplace Seller	Financial Institution Cannabis Retail * Cannabis Wholesale *	Retail Sa Leasing (o Peer to Po	ales – Used other than emplo eer Car Sharing	yees)	Manufacturing Live Entertainment Construction/Erecti	Wholes Tire Sa ion Other:	sale Retail C les	Cannabis Consumption Lounge* Retail Liquor*
18 19	Tobacco/OTP* MarketplaceFacilitator Marketplace Seller	Financial Institution Cannabis Retail *	Retail Sa Leasing (o Peer to Po nority # &/or Nev	ales – Used other than emplo eer Car Sharing vada Taxi Cab A	oyees) uthority#	Manufacturing Live Entertainment Construction/Erecti	Wholes Tire Sa ion Other:  * Addition	sale Retail C les onal application r	Cannabis Consumption Lounge*
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### **Nevada Business Registration Form Instructions**

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.

## LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

- 1. Check New Business if the application is being used to start a new business or if you are making changes to an existing entity (adding a location, changing name or address, etc.) please Check Update Business.
- 2. Check whether you are applying for a Sales/Use Tax Permit, Consumer Use Tax Permit or a Certificate of Authority.
- 3. Check All Boxes that Apply.
- 4. **Business Entity Type:** Indicate entity type.
- 5. Nevada Business ID Number: Enter the number shown on your State Business License or exemption issued by the Secretary of State.
- 6. Federal Tax Identification Number: Enter your Federal Tax Identification Number (FEIN). For information regarding an FEIN, contact the Internal Revenue Service (IRS) at 1-800-829-4933 or go to http://IRS.gov/businesses. If you have applied for your number and have not received it, write "PENDING". If your FEIN changes, you must complete a new Nevada Business Registration.
- 7. State & Date of Incorporation: Enter the date and state in which you incorporated.
- 8. Corporate/Entity Name and Nevada Name (DBA): Enter your corporate/entity name and fictitious firm name that you are doing business as in Nevada.
- 9. Corporate/Entity Address, Corporate/Entity Telephone, Email address: Enter the complete address of the corporation/entity: Corporate/Entity telephone number: Email address.
- Location of Nevada Business Operations, Location Telephone Number, and Business Fax Number: Enter the location of your business, Telephone Number associated with this location and Business Fax number.
- Location Mailing Address, Modified Business Tax Mailing Address: Enter the address that will be used to mail any licenses, reports, and correspondence relating to your individual location and/or Modified Business Tax.
- Commerce Tax Mailing Address: Enter the address that will be used to mail any licenses, reports, and correspondence relating to Commerce Tax.
- 13. Location of Business Records: Enter the address that your business records will be kept for the location you are referring to on this application.
- List All Owners, Partners, Corporate Officers, Managers, Members, etc.: Include the full legal name, home address (street, city, state, and zip code), Social Security Number or Individual Taxpayer Identification Number (ITIN) if you have not been assigned a social security number in the United States. Date of birth, title in the company, percentage of business owned, and telephone number. Attach Additional Sheets if needed. \*If you are making changes to the existing owners/officers currently on file with the Department, please check the box, the Department will mail you a "Taxpayer Information Update Form".
- Date business started in Nevada, Date location opened in Nevada: Enter the date that your business started in Nevada: Enter the date the business will begin operations or did begin operating in Nevada. If you are adding a location please put the date of when the new location will start operations.
- Do you have employees in Nevada: If you have employees that will be or have been working in Nevada, please put the approximate amount of employees you will have or currently have. By answering yes to this question you will need to contact the Employment Security Division (ESD) at (775) 684-0350 (Northern Nevada), (702) 486-0350 (Southern Nevada), (888) 890-8211 (Toll-Free Number), if you have not done so already.
- Unemployment Insurance # (ESD/UI): If you have already established your business with the Employment Security Division place your account number that you received that is referred to as a UI number, in this box. If you have applied but have not received your number then please put "PENDING".
- Check all boxes that apply. If you are applying for retail and or wholesale cannabis tax, you must provide proof of licensing with the Cannabis Control Board.
- Describe your business, NAICS (Northern American Industry Classification System) Code: Please describe the nature of your business. Enter the 6 digit code that pertains to what your business classification is. If you are unsure you can visit https://www.census.gov/naics/ for a list of
- Have you Acquired this Business, Changed Ownership or Changed your Federal Identification Number?

Date Acquired/Changed: Put the exact date in which the business was acquired or changed. Acquired/Changed By (Check all that apply): Did you purchase or are you leasing the business? If yes, how much did you purchase the business for or how much are you leasing it for? Please check the Escrow Company box if your transaction to obtain the business went through an escrow company. If other, please specify.

Portion Acquired/Changed: Did you purchase or acquire the assets only, property only, property and assets or the whole business and assets. Are you keeping the Federal Tax Identification Number: Yes/No. Name of Previous Owner(s), Business Name: Please list all previous owners and the previous business name. Business Address: Please list the address where the business was located under the previous owner. Previous businesses Sales/Use Tax permit number. Previous owners ESD/UI account number.

- 21.Estimated total Nevada monthly receipts: this is the total of all gross receipts from Nevada including wholesale sales, services necessary to complete the sale, exempt sales, etc.
- 22. Estimated total Nevada monthly Taxable receipts: this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, exempt sales, etc.
- 23. Reporting Cycle: Please indicate filing frequency desired. Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly. Options may not apply to certain tax types.
- 24. Security: Check the type of security deposited. A Sales/Use Tax permit will not be issued until applicable security is submitted. In order to determine the security requirement, multiply your estimated total Nevada monthly taxable receipts (box 22) by the highest tax rate in Nevada, which is 8.375% as of 01-01-2020. This is your estimated average monthly tax liability. Security is required equal to three times your monthly tax liability for monthly reporting or six times monthly tax liability for quarterly reporting. A security deposit will not be required if the amount calculated does not exceed \$1,000. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.
- 25. Sales Tax Permit Fee: A \$15.00 permit fee for EACH in-state business location is required. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00. Total number of locations (box 26) should be multiplied by the Sales Tax fee (example: 3 Nevada Business Locations times (x) 15.00 fee = 45.00).
- 26. Total Nevada Business Locations: Number of physical locations in Nevada.

# NEVADA BUSINESS REGISTRATION (CONTINUED)

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TID:	

CONSOLIDATING LOCATIONS							
	an be consolidated if they are the salike to consolidate this location?			USE ONLY. For SUT accounsolidated account:	ınts – the security		
☐ No	Yes, effective Date:		\$				
29	29 OTHER INFORMATION						
Name of spouse/re	lative	Address of spouse/relative		Phone number of spouse/	relative		
Name of other con	tact	Address of other contact		Phone number of other co	ontact		
Accountant/bookk	Accountant/bookkeeper Addr		per	Phone number of account	Phone number of accountant/bookkeeper		
Responsible local	Responsible local contact Addre		ntact	Phone number of respons	Phone number of responsible local contact		
Credit Card	l Merchant:	Entity Bank Account:	Per	rsonal Bank Account:			
Will you or your business sell and/or lease tangible personal property in Nevada? Tangible personal property is property which may be seen, weighed or measured, felt or touched, or perceptible to the senses (NRS 372.085)?   If answered yes, you will be registered for Combined Sales/Use Tax. Why? See instruction page.  Will you be providing only a service in Nevada?   Yes No  If answered yes, you will be registered for Consumer Use Tax. Why? See instruction page.  Anyone selling tobacco products (including but not limited to cigarettes, smokeless tobacco, vapor products, alternative nicotine products and/or cigars) as a manufacturer, wholesaler or retailer, must apply for a separate tobacco product(s) license before they can begin purchasing or selling those products. This application can be found on our website at http://tax.nv.gov  *Signatures Must be that of a Responsible Party*  I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing.  *Signature of Responsible Party  Print Name and Title  Date  *Signature of Responsible Party  Print Name and Title  Date							
FOR DEPARTMENT USE ONLY							
Cash	Check #	ABA #	Bank:	Branch:			
Special instruction or additional information:  Add COM tax effective:							
Add COM tax effective:							

## **Nevada Business Registration Form Instructions**

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.

LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

- 27. Consolidated? Would you like to have your locations consolidated for filing purposes? \*Consolidation is not available on every tax type administered by the Department of Taxation. Consolidation only means that you consolidate your figures to file a single tax return for your locations rather than individual tax returns. Consolidation with the Fepartment does not require you to consolidate any other portion of your business. \*\*please note: if no box is checked and you have multiple locations with the same tax type, it will be consolidated.
- 28. Department Use Only Do NOT mark in this box.
- 29. **Other Information:** Please list other authorized contacts. \*\*Please note: Removal of spouse/relatives, other contacts, accountant/bookkeepers and/or local contacts must be done in writing and signed by an authorized owner/officer. You may also contact the Department's Call Center for a Taxpayer Update Form to complete these changes.
- 30. Credit Card Merchant, Entity Bank Account, Personal Bank Account. Please enter the name of your credit card merchant, your business bank account number and your personal bank account number.
- 31. Questionnaire: Answering these questions will ensure your business is registered for the proper tax types based on your business factors.

Note: Modified Business Tax (MBT – General Business, Financial Institutions or Mining) is a quarterly tax based on gross wages reported to the Employment Security Division (ESD) on form NUCS 4072. There is an allowable deduction for qualified health insurance plans and wages paid to certain veterans. Exceptions include non-profit 501c organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. Contact the Employment Security Division to determine if you are required to register with that agency. If you are required to register with ESD for Unemployment (UI) you will be automatically registered with the Department of Taxation for Modified Business Tax (MBT).

To send this form via email, put in the subject line 'Nevada Business Registration'. Departmental email address for forms: nevadaolt@tax.state.nv.us

Nevada Department of Taxation: Online Registration: https://www.nevadatax.nv.gov - Website: http://www.tax.nv.gov

Call Center Toll Free Taxation Help Desk	(866) 962-3707
1	(702) 486-2300
Las Vegas 700 E. Warm Springs Rd., • Suite 200 • Las Vegas, NV • 89119	(775) 687-9999
Reno 4600 Kietzke Lane • Suite L235 • Reno, NV • 89502	(775) 684-2000
Carson City 3850 Arrowhead Dr • 2nd Floor • Carson City, NV • 89706	,
Carson City Fax#	(775) 684-2020

## Nevada Employment Security Division (ESD): Online Registration: https://uitax.nvdetr.org - Website: www.nvdetr.org

Las Vegas		(702) 486-0250
Reno		(775) 823-6680
Statewide (Mailing)	500 E Third Street • Carson City, NV • 89713-0030	(775) 684-6300
Nevada Department of Wildlife:	(Industrial Artificial Pond Permit) – Website: www.ndow.org.	(775) 688-1500
Nevada Secretary of State:		(775) 684-5708

For more information regarding local and state business licensing please visit Nevada's online Business Portal at https://www.nvsilverflume.gov.

- KEEP A COPY FOR YOUR RECORDS.

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