

# Nevada Department of Taxation

## Nevada Commerce Tax Registration Form *for Business Entities*

### Part 1. Commerce Tax Nexus Questionnaire

#### Exercise of corporate power

~~Are you~~ *Is your business entity* incorporated or organized in Nevada?

YES	NO
<input type="checkbox"/>	<input type="checkbox"/>

*If you answered "Yes" to the question above, go to Part 2 "Business Entity Information".*

#### Location

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

<input type="checkbox"/>	<input type="checkbox"/>

#### Contracts

~~Do you~~ *Does your business entity:*

- perform any contract(s) in Nevada?
- enter into franchise contract(s) ~~with persons, corporations, or other business entities located in Nevada~~ *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?*

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

#### Sale of Goods

~~Do you~~ *Does your business entity:*

- deliver goods you sold to Nevada in your own vehicles?
- ~~maintain~~ *have* any inventory in Nevada?
- assemble, process, manufacture, or store goods *or materials* in Nevada?
- have goods consigned in Nevada?

<input type="checkbox"/>	<input type="checkbox"/>

#### Performance of Service

~~Do you~~ *Does your business entity* provide any service *while physically present* in Nevada ~~yourself or through employees or independent contractors?~~

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 ~~of~~, or participating in shows, theatrical performances, sporting events, or other *such* events within Nevada;

<input type="checkbox"/>	<input type="checkbox"/>
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- picking up, carrying and delivering passengers, or **freight 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**

~~Do you~~ Does your business entity:

- |   | YES                      | NO                       |
|---|--------------------------|--------------------------|
| • hold, acquire, lease, or dispose of any real property located in Nevada?  | <input type="checkbox"/> | <input type="checkbox"/> |
| • lease tangible personal property which is used in Nevada?   | <input type="checkbox"/> | <input type="checkbox"/> |
| • solicit sales or loans contracts, gather financial data, make credit checks, collect accounts, repossess property or <del>perform</del> provide other financial activities in Nevada? | <input type="checkbox"/> | <input type="checkbox"/> |

**Management**

~~Do you~~ Does your business entity:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| • act <del>in-exchange for fees</del> as a director for a corporation which is doing business in Nevada <i>in exchange for fees</i> ?   | <input type="checkbox"/> | <input type="checkbox"/> |
| • act <del>in-exchange for fees</del> as a general partner in a general partnership or <del>in-a</del> limited partnership which is doing business in Nevada <i>in exchange for fees</i> ?  | <input type="checkbox"/> | <input type="checkbox"/> |
| • <del>as-a holding company</del> , maintain a place of business in Nevada <i>from which it supervises the management of a subsidiary or investee</i> or <del>and</del> manages, directs, <del>and</del> or performs services <i>for fees</i> in Nevada for subsidiaries or investee <del>entities for fees</del> ? | <input type="checkbox"/> | <input type="checkbox"/> |

*If you answered "No" to all the questions above, you do not have to register for the Commerce Tax.*

**Part 2. Business Entity Information:**

Business Entity's legal name:

Business Entity's EIN/SSN:

Business Entity's mailing address:

Business Entity's records location address:

Contact e-mail:

Contact phone number:

Contact person:

Title:

**Part 3. Nevada Business ID and Taxpayer ID**

*If you do not have Nevada business license, go to Part 4 "Certification".*

Nevada Business ID:  
(located on your business license)

Taxpayer ID, if any:  
(located on your sales tax permit or MBT account)

**Part 4. 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.*

Signature:

Date: