

**State of Nevada  
Department of Taxation**

The seal of the State of Nevada is a circular emblem. It features a central scene with a sun rising over a mountain range, a river with a dam, a windmill, a log cabin, and a stagecoach. The words "THE GREAT SEAL OF THE STATE OF NEVADA" are inscribed around the perimeter, with "FOR OUR COUNTRY" at the bottom. The seal is rendered in a light, semi-transparent gold color.

**Welcome  
to  
“Ask the Advisors”  
Basic Training**

# Mission Statement

- Provide Fair, Efficient and Effective Administration of Tax Programs for the State of Nevada in accordance with applicable statutes, regulations and policies.
- Serve the Taxpayers, State and Local Government Entities; and enable and recognize Department employees.

# Why are you here today?

## To learn about:

- Nevada Taxes
- Business Registration Requirements
- Payments and Filing Returns
- Electronic Filing Requirements

# Taxpayers' Bill of Rights

- Available on the Department of Taxation website at <http://tax.nv.gov>
- Provided when business' are newly registered or when audited
- Provided upon request, also see NRS 360.291

# Licenses & Permits

- The Nevada Business Registration form (NBR) is required to obtain a sales or use tax permit to conduct business in the State of Nevada.
- Retailers pay a \$15.00 sales tax permit fee for each business location.
- Taxpayers register as a consumer (no retail sales) for a Business Use Tax account are not required to pay a permit fee.

# Nevada Business Registration Form

Link

tax.nv.gov/Forms/General

Purpose Forms

[NBR.pdf](#)

DEPT. OF TAXATION REPRESENTATIVE ACCEPTING APPLICATION: _____		TID# _____ DLN# _____ PROCESS DATE: _____	
<b>NEVADA BUSINESS REGISTRATION</b> <small>Please Print Clearly - Use Black or Blue Ink Only Please see instructions regarding form detail and online registration options.</small>			
<b>1</b> <input type="checkbox"/> New Business <input type="checkbox"/> Update Business	<b>2</b> <input type="checkbox"/> Sales/Use Tax Permit <input type="checkbox"/> Consumer Use Tax Permit <input type="checkbox"/> Certificate of Authority	<b>3</b> <input type="checkbox"/> Change in Ownership/Entity/Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Add Location	<input type="checkbox"/> Change in Entity/DBA Name <input type="checkbox"/> Change in Location Address <input type="checkbox"/> Other _____
<b>4</b> Business Entity: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership	<b>5</b> Nevada Business ID (11 Digits) NV _____	<b>6</b> Federal Tax ID Number _____	<b>7</b> State & Date of Incorporation _____
<b>8</b> Corporate/Entity Name (as shown on State Business License): _____		Nevada Name (DBA): _____	
<b>9</b> Corporate/Entity Address: Street Number, Name, Suite or Unit, City, State, Zip _____		Corporate/Entity Telephone: _____	Email Address: _____
<b>10</b> Location of Nevada Business Operations: Street Number, Name, Suite or Unit, City, State, Zip _____		Location Telephone: _____	Business Fax: _____
<b>11</b> 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 _____	
<b>12</b> Consumer Tax Mailing Address: Street Number, Name, Suite or Unit, City, State, Zip _____		<b>13</b> Location of Business Records: Street Number, Name, Suite or Unit, City, State, Zip _____	
<b>14</b> List ALL Owners, Partners, Corporate Officers, Managers, Members, etc. Attach Additional Sheets if Needed. <input type="checkbox"/> Please check the box if making changes to existing officers and the Department will send you a "Taxpayer Information Update Form".			
Last, First, MI: (if owned by another entity, list name of the owning entity) name and PTIN(s) _____		Percent Owned _____	SSN or ITIN _____
Title _____		Residence Address: Street Number, Name, Suite or Unit, City, State, Zip _____	
Residence Telephone: _____			
Last, First, MI: _____		Percent Owned _____	SSN or ITIN _____
Title _____		Residence Address: Street Number, Name, Suite or Unit, City, State, Zip _____	
Residence Telephone: _____			
Last, First, MI: _____		Percent Owned _____	SSN or ITIN _____
Title _____		Residence Address: Street Number, Name, Suite or Unit, City, State, Zip _____	
Residence Telephone: _____			
<b>15</b> Date Business Started in NV: _____	Date location opened in NV: _____	<b>16</b> Do you have employees in Nevada, if so how many? _____	<b>17</b> Unemployment Insurance # (ESDUI): _____
<b>18</b> <input type="checkbox"/> Service <input type="checkbox"/> Retail Sales - New <input type="checkbox"/> Financial Institution <input type="checkbox"/> Retail Sales - Used <input type="checkbox"/> Manufacturing <input type="checkbox"/> Wholesale <input type="checkbox"/> Retail Liquor* <input type="checkbox"/> Tobacco/OTP* <input type="checkbox"/> Financial Institution <input type="checkbox"/> Lending (other than employees) <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Tire Sales <input type="checkbox"/> Cannabis Cultivation* <input type="checkbox"/> Cannabis Production* <input type="checkbox"/> Cannabis Retail* <input type="checkbox"/> Leasing (other than employees) <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Tire Sales <input type="checkbox"/> Cannabis Cultivation* <input type="checkbox"/> Marketplace Facilitator <input type="checkbox"/> Marketplace Seller* <input type="checkbox"/> Cannabis Distribution* <input type="checkbox"/> Construction/Excavation <input type="checkbox"/> Other: _____ <input type="checkbox"/> Nevada Transportation Authority P.#/or Nevada Taxi Cab Authority P.# _____ * Additional application required. See instruction page			
<b>19</b> Describe in detail the nature of your business in Nevada. Include product sold, labor performed and/or services rendered. NAICS Code: _____ Don't Know? <a href="https://www.census.gov/ipeds/www/naics">https://www.census.gov/ipeds/www/naics</a>			
<b>20</b> If you have acquired a Nevada Business, Changed Ownership/Business Entity, or have a new Federal Tax Identification number, complete this section:			
Date Acquired/Changed: _____	Acquired/Changed by (Check all that apply): <input type="checkbox"/> Purchase S <input type="checkbox"/> Lease S <input type="checkbox"/> MCO <input type="checkbox"/> Ransom Company <input type="checkbox"/> Other: _____	Portion Acquired/Changed: <input type="checkbox"/> Assets Only <input type="checkbox"/> Property Only <input type="checkbox"/> Property and Assets <input type="checkbox"/> Whole Business and Assets	Are you keeping the Federal Tax Identification number (VIN): <input type="checkbox"/> Yes <input type="checkbox"/> No
Name(s) of Previous Owner(s): _____		Previous Owner(s) Business Name: _____	
Business Address: Street Number, Name, Suite or Unit, City, State, Zip _____		Previous Business Sales/Use Tax Permit Number: _____	Previous Owner(s) ESDUI Account Number: _____
<b>FEEES AND SECURITY DEPOSIT</b>			
<b>21</b> Estimated total Nevada monthly receipts: _____	<b>22</b> Estimated total Nevada monthly TAXABLE receipts: _____		
<b>23</b> Reporting cycle (Please indicate filing frequency desired) Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly.			
Sales/Use Tax	Monthly <input type="checkbox"/>	Quarterly <input type="checkbox"/>	Annual <input type="checkbox"/>
Consumer Use Tax	Monthly <input type="checkbox"/>	Quarterly <input type="checkbox"/>	Annual <input type="checkbox"/>
Certificate of Authority	Monthly <input type="checkbox"/>	Quarterly <input type="checkbox"/>	Annual <input type="checkbox"/>
<b>24</b> Security (See Instructions) <input type="checkbox"/> Cash \$ _____ <input type="checkbox"/> Surety \$ _____			
<b>25</b> Sales Tax Fee (See Instructions) _____		<b>26</b> Total Nevada Business Locations: _____	

Nevada Business  
Registration Form  
Link

tax.nv.gov/Forms/General

Purpose Forms

[NBR.pdf](#)

NEVADA BUSINESS REGISTRATION (CONTINUED)

TID:

27		28	
Locations can be consolidated if they are the same tax type and filing frequency. Would you like to consolidate the location? <input type="checkbox"/> No <input type="checkbox"/> Yes, effective Date: <input type="text"/>		DEPARTMENT USE ONLY. For SUT accounts – the security demand for the consolidated account: \$ <input type="text"/>	

29 OTHER INFORMATION		
Name of spouse/relative	Address of spouse/relative	Phone number of spouse/relative
Name of other contact	Address of other contact	Phone number of other contact
Accountant/bookkeeper	Address of accountant/bookkeeper	Phone number of accountant/bookkeeper
Responsible local contact	Address of responsible local contact	Phone number of responsible local contact

30 Credit Card Merchant: <input type="text"/>	Entity Bank Account: <input type="text"/>	Personal Bank Account: <input type="text"/>
-----------------------------------------------	-------------------------------------------	---------------------------------------------

31 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)?  Yes  No

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

<input type="checkbox"/> Cash	<input type="checkbox"/> Check #	ABA #	Bank:	Branch:
Special instruction or additional information:				
Add COM tax effective:				

# Sales Tax – Security Deposits

A person who obtains a sales tax permit is required to post security deposit as follows:

- **Quarterly** Filers: Twice the estimated average tax due quarterly
- **Monthly** Filers: Three times the estimated tax due monthly

**Calculated tax less than \$1,000.00: *No deposit required***

Sales Tax security deposits may be returned after a taxpayer has established a three year perfect payment record.

NRS 372.510 and 374.515; NAC 372.825



# Electronic Filing Requirements

If all payments for taxes, interest, penalties or other obligations in the aggregate amount to more than \$10,000 the payment **MUST** be made by electronic funds transfer.

*For more information and to register and pay your taxes, go to: <https://www.nevadatax.nv.gov>*

[Welcome to the Nevada Tax Center](#)

Click me



# How to sign up for the Nevada Tax Center

A screenshot of the Nevada Tax Center website homepage. The background is a scenic view of a mountain range. In the top left corner, there is a circular logo with the text "NEVADA TAX CENTER" and "a service of the Nevada Department of Taxation". To the right of the logo, the text "NEVADA TAX CENTER" is displayed in large, bold, white letters. Below this, in smaller white text, it says "a service of the Nevada Department of Taxation". In the top right corner, there are two links: "Home" and "How-To Videos". The main heading in the center of the page reads "Welcome to the New Nevada Tax Center" in large, bold, white letters. Below this, a subtitle in smaller white text says "The easiest way to manage your business tax filings with the Nevada Department of Taxation." At the bottom, there are two links: "Log In" and "Sign Up" to get started with managing your business and filings online.

**Sales / Use Tax**

<b>Nevada Tax Rates by County</b>	
<b>Churchill – 7.600%</b>	<b>Clark – 8.375%</b> <small>* Effective 01/01/2020</small>
<b>Douglas – 7.100%</b>	<b>Elko – 7.100%</b> <small>* Rate effective 07/01/2016</small>
<b>Esmeralda – 6.850%</b>	<b>Eureka – 6.850%</b>
<b>Humboldt – 6.850%</b>	<b>Lander – 7.100%</b>
<b>Lincoln – 7.100%</b>	<b>Lyon – 7.100%</b>
<b>Mineral – 6.850%</b>	<b>Nye – 7.600%</b>
<b>Carson City – 7.600%</b>	<b>Pershing – 7.100%</b>
<b>Storey – 7.600%</b>	<b>Washoe – 8.265%</b> <small>* Rate effective 04/01/2017</small>
<b>White Pine – 7.725%</b>	

**Nevada’s Sales & Use Tax rates vary by county. Taxes are applied in the county the transaction takes place or the county the delivery is made.**

**Nevada’s Largest Cities**

- Las Vegas \* Clark Co. \* 8.375%**
- Henderson \* Clark Co. \* 8.375%**
- Reno \* Washoe Co. \* 8.265%**
- Laughlin \* Clark Co. \* 8.375%**
- Stateline (Tahoe) \* Douglas Co \* 7.100%**
- Carson City \* Carson Co. \* 7.600%**

***All tax rates are now permanent***

# Sales and Use Tax References

- **Statutes - NRS**
- **Regulations - NAC**
- **Publications - Tax Notes**  
**Technical Bulletins**
- **Other – FAQ's**

*Sales and use tax references are Chapters 372,  
374, 360 and 360B*

# Sales Tax

Sales tax is due on the sale for retail of Tangible Personal Property which may be:

- Seen
- Weighed
- Measured
- Felt
- Touched *or is*
- In any other manner perceptible to the senses.

*The sales of all tangible personal property is taxable unless specifically exempt by statute.*

# Sales Tax

## What is *taxable*?

- Gross Receipts
- Retailer's Discounts
- Tax Inclusive
- Services necessary for a Sale

# Sales Tax Included in the Price

- How to adjust the sales price if sales tax was included in the sales price of tangible personal property:

**CALCULATION: Example uses Clark County tax rate**

**Sale amount including tax: \$1,000**

**Divide the \$1,000 by tax rate:  $\$1,000 / 1.08375 = \$922.72$**

**Report in Column A: \$922.72**

**PROOF:  $\$922.72 \times 8.375\% = \$ 77.28$**

**$\$922.72 + \$77.28 = \$1,000.00$**

- Report the gross sales amount less the amount allocated to tax in column A of the sales tax return.



# Freight, Transportation or Delivery

- There are two components of delivery charges. Generally, delivery charges are subject to Nevada sales tax when they are charged as part of the retail sale of tangible personal property.
- However, transportation, shipping or postage charges that are incurred by the seller and separately stated on the invoice, billing or other document given to the purchaser are not subject to Nevada's sales tax.
  - Example: The seller passes through to the purchaser the amount it paid to get the item delivered to the purchaser by UPS, FedEx or the U.S. Postal Service (no markup).
- Charges for handling, packing and crating as part of the delivery charge are taxable whether or not separately stated.

# Leases

- Sales tax on the rental stream
- Re-rentals ok
- Burden of tax on lessee
- Take no action = MUST tax on rental stream
- Leases between related parties must be at fair rental value

NRS 372.105; NRS 372.050; NRS 360B.450; NRS 360B.080; NAC 372.936;

NAC 372.938; NAC 372.940, Tax Bulletin SUT 14-0001

# Over Collection of Sales Tax

- Return to the customer

**OR**

- Remit to the Department of Taxation

NAC 372.765

# Absorption of Tax

- Taxpayers CANNOT advertise they will pay the sales tax.
- Taxpayers CAN state that “sales tax is included in the price”.
- If there is no such statement on the invoice or a sign that states sales tax is included, then the sale is subject to taxation on the entire amount.

NRS 372.115; NAC 372.760

# **Sales Tax Exemptions**

- **Sales to or by exempt agencies or government entities**
- **Out-of-state sales; other state's sales tax is due**
- **Sales for resale**
- **Services not associated with a sale of tangible personal property**
- **Installation labor and repair labor**

# Exempt Sales

## Records to maintain:

- **Shipping documents**
  - > Out-of-state sales
- **Resale Certificates**
  - > Selling to other retailers
- **Exemption letters**
  - > Nevada National Guardsmen
  - > Churches
  - > Educational Organizations
- **United States and Nevada Governments**
  - > Purchase orders
  - > Copy of Governmental credit card

# Resale Certificate

I hereby certify that I hold valid seller's permit number 1000000000 issued pursuant to chapters 372, 374 and 377 of the Nevada Revised Statutes; that I am engaged in the business of selling DRESSES; and that the tangible personal property described in the second paragraph of this certificate, which I purchase from: ABC DRESSES, will be resold by me in the form of tangible personal property. I further certify that in the event any of the property is used for any purpose other than retention, demonstration or display while I am holding it for sale in the regular course of business, it is understood that I am required by chapters 372, 374 and 377 of the Nevada Revised Statutes to report it and pay the tax measured by the purchase price of the property.

Description of the property to be purchased:

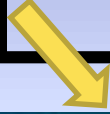
Dresses, BELTS

Purchaser XYZ Dresses  
Address 123 Anywhere Dr  
Jane Doe  
Signature of Authorized Purchaser

Dated 6-20-11  
at Henderson, Nevada

# How to complete the Combined Sales and Use Tax Return

Click me



**NEVADA TAX CENTER**  
a service of the Nevada Department of Taxation

Home How-To Videos

## Welcome to the New Nevada Tax Center

The easiest way to manage your business tax filings with the Nevada Department of Taxation.  
[Log In](#) or [Sign Up](#) to get started with managing your business and filings online.



# COMBINED SALES & USE TAX RETURN

If prepared on-line, this form calculates tax, interest and penalty for the appropriate periods.

Note all counties are listed with their current tax rates. Sales shipped to different counties are to be reported on the appropriate county line.



Print Form

**NEVADA DEPARTMENT OF TAXATION**

**COMBINED SALES AND USE TAX RETURN** TID No:001-TX- [ ] - [ ]

This return is for use by sellers of tangible personal property. If you are not a seller or no longer sell, you must notify the Department of Taxation.

MAIL ORIGINAL TO: STATE OF NEVADA - SALES/USE  
PO BOX 7165  
SAN FRANCISCO, CA 94120-7165

For Department Use Only

Return for [ ] month Ending 01/31/20  
Due on or before 02/28/19  
Date paid [ ]

If the name or address as shown is incorrect, if the ownership or business location has changed, or if you are out of business, you must notify a Nevada Department of Taxation District Office immediately.

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

A RETURN MUST BE FILED EVEN IF NO SALES AND/OR USE TAX LIABILITY EXISTS

TAX CALCULATION FORMULA	SALES TAX					USE TAX		
	TOTAL SALES	EXEMPT SALES	TAXABLE SALES	TAX RATE	CALCULATED TAX	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
	COLUMN A	- COLUMN B	= COLUMN C	x COLUMN D	= COLUMN E	COLUMN F	x COLUMN G	= COLUMN H
01 CHURCHILL				7.600%			7.600%	
02 CLARK				8.375%			8.375%	
03 DOUGLAS				7.100%			7.100%	
04 ELKO				7.100%			7.100%	
05 ESMERALDA				6.850%			6.850%	
06 EUREKA				6.850%			6.850%	
07 HUMBOLDT				6.850%			6.850%	
08 LANSER				7.100%			7.100%	
09 LINCOLN				7.100%			7.100%	
10 LYON				7.100%			7.100%	
11 MINERAL				6.850%			6.850%	
12 NYE				7.600%			7.600%	
13 CARSON CITY				7.600%			7.600%	
14 PERSHING				7.100%			7.100%	
15 STOREY				7.600%			7.600%	
16 WASHOE				8.265%			8.265%	
17 WHITE PINE				7.725%			7.725%	
TOTALS								

19. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX SUM OF COLUMN E 19a. [ ]  
 19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 19a x 0.25% or 0.0025) 19b. [ ]  
 20. NET SALES TAX (LINE 19a - LINE 19b) 20. [ ]  
 21. NET SALES AND USE TAX (LINE 20 + LINE 19b) 21. [ ]  
 22. PENALTY (LINE 21 x 6%) 22. [ ]  
 23. INTEREST (See Instructions for current rate and calculation) 23. [ ]  
 24. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT 24. [ ]  
 25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT 25. [ ]  
 26. TOTAL AMOUNT DUE AND PAYABLE 26. [ ]  
 27. TOTAL AMOUNT REMITTED WITH RETURN 27. [ ]

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. RETURN MUST BE SIGNED.

ENTER NAME OF PERSON SIGNED RETURN [ ]

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT [ ]

TITLE [ ] PHONE NUMBER (WITH AREA CODE) [ ]

FEDERAL TAX ID NUMBER (EIN OR SSN) [ ] DATE [ ]

MAKE CHECKS PAYABLE TO:  
NEVADA DEPARTMENT OF TAXATION

To e-mail, save this form to your computer and e-mail the attachment to:  
nevadecol@tax.state.nv.us  
with the subject of 'Sales/Use Tax Return'

# Sales Tax Return

- Reporting frequency is *monthly*. The tax is due and payable on or before the last day of the next month.
- If a business has sales of less than \$10,000 per month, then the filing frequency may be *quarterly*.
- If a retailer had sales of less than \$1,500 in the immediate preceding year they may request their filing frequency to be changed to *annually*.
- Retailers are allowed an allowance of 0.25% of the taxes collected for the cost of collecting the tax only if they file their return timely. This is referred to as a collection allowance.

# Use Tax

- **Use Tax is a mirror of sales tax, same tax rate.**
- **Use Tax is due on all tangible personal property brought into Nevada, for storage, use, or other consumption when Nevada sales tax has not been charged.**
- **To ‘even the competitive advantage’ that out of state vendors have when selling a product without tax, when a registered Nevada vendor must charge the tax.**

# Use Tax

Who is required to be registered?

- Any *business* who purchases tangible personal property, except inventory, without paying Nevada sales tax is required to be registered and report the use tax on the purchase.
- Any *individual* who makes a purchase without paying the tax should contact the Department to pay the tax.

# Use Tax

## What is taxable?

- **Construction contractors pay the use tax on building materials they consume in performance of the contract.**
- **Internet/Catalog Sales**
- **Untaxed purchases from out of state/internet vendors**

# Consumer Use Tax Return

Print Form

NEVADA DEPARTMENT OF TAXATION  
**CONSUMER USE TAX RETURN**

This return is for use by consumers of tangible personal property not sellers. If you are a seller, you must apply for a Sales Tax Permit.

TID No:002-TX-

MAIL ORIGINAL TO: STATE OF NEVADA - SALESUSE  
 PO BOX 7185  
 SAN FRANCISCO, CA 94120-7185

For Department Use Only

Return for  month Ending  01/31/20  
 Due on or before  03/02/20  
 Date paid

If the name or address as shown is incorrect, if the ownership or business location has changed, or if you are out of business, you must notify a Nevada Department of Taxation District Office immediately.

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER AMOUNTS IN COUNTY OF USE	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	x COLUMN B	= COLUMN C
01 CHURCHILL		7.500%	
02 CLARK		8.375%	
03 DOUGLAS		7.100%	
04 ELKO		7.100%	
05 EMERALDA		6.850%	
06 EUREKA		6.850%	
07 HUMBOLDT		6.850%	
08 LANDER		7.100%	
09 LINCOLN		7.100%	
10 LYON		7.100%	
11 MINERAL		6.850%	
12 NYE		7.500%	
13 CARSON CITY		7.500%	
14 PERSHING		7.100%	
15 STOREY		7.500%	
16 WASHOE		8.265%	
17 WHITE PINE		7.725%	
TOTAL			

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN. RETURN MUST BE SIGNED.

ENTER NAME OF PERSON SIGNING RETURN

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

TITLE  PHONE NUMBER (WITH AREA CODE)

FEDERAL TAX ID NUMBER (EIN OR SSN)  DATE

18. NET USE TAX (SUM OF COLUMN C)

19. PENALTY (LINE 18 x EN)

20. INTEREST (See instructions for current rate and calculation)

21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT

22. LESS CREDITS APPROVED BY THE DEPARTMENT

23. TOTAL AMOUNT DUE AND PAYABLE

24. TOTAL AMOUNT PRINTED WITH RETURN

MAKE CHECKS PAYABLE TO:  
 NEVADA DEPARTMENT OF TAXATION

To e-mail, save this form to your computer and e-mail the attachment to [nevadao@tax.state.nv.us](mailto:nevadao@tax.state.nv.us) with the subject of "Consumer Use Tax Return". Your e-mail, including attachments, cannot exceed 10 MB.

This form is a universal form that will calculate tax, interest and penalty for the appropriate periods if used on-line.

# Modified Business Tax

# Modified Business Tax

General Businesses – NRS 363B

Financial Institutions and Mining – NRS 363A



# Modified Business Tax

## Who is required to be registered?

- Any business who is required to pay a contribution for unemployment insurance
  - ***Except:***
    - Indian Tribe
    - Nonprofit organization under 26 U.S.C. 501(c)
    - Political subdivision

# Modified Business Tax

## What to report?

- Wages taken from Employment Security Department (ESD) form NUCS 4072 or UI Nevada online return

## What to deduct?

- Deductions for employer-paid health insurance is allowed
- Deductions for wages paid to qualifying veterans for specific periods of time (AB71)

NRS 363A.130, NRS 363A.135, NRS 363B.110,  
NRS 363B.115

# Modified Business Tax

## Employer-paid insurance deduction includes:

- Self-insured employer: all amounts paid for claims, premiums, stop-loss, if the program is a qualified employee welfare benefit plan
- Premiums for a policy of health insurance for employees
- Payments to a Taft-Hartley trust

# Modified Business Tax

**Employer-paid insurance deduction DOES NOT include:**

- Amounts paid by the employee
- Workmen's compensation insurance
- Life insurance
- Disability

NRS 363A.135, NRS 363B.115

# Modified Business Tax

## Categories and Rates

(Effective 7/1/2015)

- **General Business.....1.475%**
  - on wages over \$50,000 in a calendar quarter
  - a return still must be filed if wages are under \$50,000 in a quarter
  
- **Financial Institutions and Mining..... 2.00%**

# Modified Business Tax Return

Print Form

TXR-020.06  
MAY-06  
Revised 02/16/16

**NEVADA DEPARTMENT OF TAXATION**  
**MODIFIED BUSINESS TAX RETURN**  
**GENERAL BUSINESS** (Effective July 1, 2016)  
Mail Original To: NEVADA DEPARTMENT OF TAXATION  
PO BOX 7165  
SAN FRANCISCO CA 94120-7165

TID NO: 020-TX [ ]  
FOR DEPARTMENT USE ONLY [ ]

PERIOD ENDING: Choose Date [ ]  
DUE BY: [ ]  
DATE PAID: 02/1/17

[ ]

**IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY.** If your business name or address has changed, please contact the Call Center at (866) 962-3707 as soon as possible to update your account with the Department.

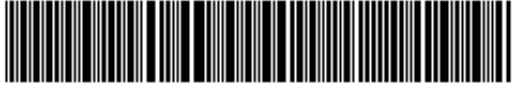
1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER	1.	[ ]
2a. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN:	2a.	[ ]
2b. ENTER DEDUCTION FOR QUALIFIED VETERANS WAGES (See instructions)	2b.	[ ]
3. Line 1 minus Line 2a and Line 2b	3.	[ ]
4. Offset Carried Forward from Previous Quarter	4.	[ ]
5. Line 3 minus Line 4	5.	[ ]
6. TAXABLE WAGES (If line 5 is greater than zero enter amount here, if less than zero enter on Line 18)	6.	[ ]
7. ENTER THRESHOLD OF \$50,000.	7.	[ ]
8. TAXABLE WAGES (Line 5 minus Line 7, but not less than \$0)	8.	[ ]
9. CALCULATED TAX (Line 8 x .01475)	9.	[ ]
10. COMMERCE TAX CREDIT	10.	[ ]
11. OTHER CREDITS (Overpayments or other approved credits, see instructions)	11.	[ ]
12. NET TAX DUE (Line 9 minus Line 10 minus Line 11)	12.	[ ]
13. PENALTY (LINE 12 x 0% see instructions)	13.	[ ]
14. INTEREST (See instructions for current rate and calculation)	14.	[ ]
15. PREVIOUS DEBITS (Outstanding liabilities)	15.	[ ]
16. TOTAL AMOUNT DUE (Line 12 + Line 13 + Line 14 + Line 15)	16.	[ ]
17. AMOUNT PAID	17.	[ ]
18. CARRY FORWARD (if Line 5 is less than zero (0) enter amount here. This Offset will be carried forward for the next quarter)	18.	[ ]

MAKE CHECK PAYABLE TO NEVADA DEPT OF TAXATION - A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER NAME OF PERSON SIGNING RETURN \_\_\_\_\_  
Signature \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_  
Title \_\_\_\_\_ FEIN of Business Named Above \_\_\_\_\_

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. THIS RETURN MUST BE SIGNED

To e-mail, save this form to your computer and e-mail the attachment to:  
nevada06@tax.state.nv.us  
with the subject of "Modified Business Tax Return"



This form is a universal form that will calculate tax, interest and penalty for the appropriate periods if used on-line.

# Modified Business Tax - Credits

## Allowable Credit Types

*(Effective 7/1/2015)*

- Newly hired veteran (Effective until 07/31/2022)
- Prepaid tuition contracts and college savings trust account
- Scholarship donation made through Nevada Educational Choice Scholarship Program

NRS 363A.130, 363A.133, 363A.137, 363A.139 and NRS 363B.113, 363B.117, 363B.119

# COMMERCE TAX



# Commerce Tax

- The Commerce Tax is an annual tax on all business entities engaged in business in Nevada whose Nevada gross revenue exceeds \$4M.
- Prior to 2018-2019 tax year all businesses were required to file a Commerce Tax return regardless of the Nevada gross revenue. However, during the 2019 Legislative session SB497 was passed which states that beginning with the 2018-2019 tax year only a business that has Nevada gross revenue which exceeds \$4M will be required to file a Commerce Tax return.

# Commerce Tax

- If subsequently Nevada gross revenue of a business exceeds \$4M, a Commerce tax return must be filed for that year.
- To register for Commerce Tax the Nexus questionnaire or Nevada Business Registration form should be used. Once registered, a business will receive a “Welcome to Nevada Commerce Tax” letter with a Commerce Tax ID and an access code to e-file the returns via Nevada Tax Center.
- More information about Commerce Tax can be found at Department’s website <https://tax.nv.gov/WelcometoCOM/> .

# Commerce Tax Credit

- Businesses, which pay Commerce Tax, are entitled to a Commerce Tax credit toward their Modified Business Tax liability.
- Allowable Commerce Tax credit is 50% of the Commerce Tax paid for the preceding Commerce Tax year and is valid for 4 sequential quarters.
- Those with complex business structures in which one affiliated entity pays Commerce Tax and another affiliated entity pays Modified Business Tax have to submit an Affiliated Group Payroll Provider Application (AGPPA) for approval before applying Commerce Tax credit.
- Commerce Tax credit is monitored. If incorrectly applied, a deficiency notice for underpaid Modified Business Tax, including penalty and interest, will be sent.

NRS 363A, NRS 363B, NAC 363A, NAC 363B

NRS 363C

# Significant Changes 2019

- **Marketplace Facilitator's** – AB 445 effective 10/01/19 requires a marketplace facilitator to collect and remit Nevada sales tax if the marketplace facilitator's sales in the calendar year or immediately preceding year were over \$100,000.00 or 200 separate retail sales.
  - A Marketplace Facilitator and Marketplace Seller can enter into a written agreement specifying certain conditions which include that the Marketplace Seller is registered with Nevada to hold a Nevada sales tax permit and assumes responsibility for the collection and remittance of the Nevada sales tax for all Nevada retail sales made by the Marketplace Seller through the Marketplace Facilitator. The Marketplace Facilitator has the responsibility of providing the agreement to the Department prior to facilitating Nevada retail sales on behalf of the Marketplace Seller.

# Significant Changes 2019

- **Remote Sellers – “Wayfair Decision”** - Requires remote sellers to collect sales tax from Nevada customers if they meet the requirements - More than \$100,000 of retail sales into Nevada, **or** 200 or more separate retail transactions for delivery into the state (effective 10/01/2018).
  - A Remote Seller is defined as a retailer who does not have a physical presence in Nevada; but makes retail sales of tangible personal property that are delivered into Nevada.
  - A Remote Seller is different from an In-State Seller. In-State Sellers have a physical presence (nexus) in Nevada, such as traditional “brick and mortar” stores, offices, warehouses, employees/representatives located in or coming into the state. NEXUS includes retail inventory stored in Nevada.

# Significant Changes 2019

- **Medical Equipment** – SB447 effective 07/01/19 exempts certain medical equipment from Nevada sales and use tax if prescribed for human use by a licensed provider of health care.
  - Physicians assistant is a provider of health care.
  - Durable Medical Equipment defined in NAC 372.020
  - Mobility Enhancing Equipment defined in NAC 372.024 with additional examples to include without limitation; wheelchairs, walkers, canes, crutches, mobility enhancing car seats for children with disabilities and swivel seats for persons with disabilities.
  - Oxygen Delivery Equipment means equipment, including and repair and replacement parts therefore which is used to deliver oxygen or aerosolized medicine to a person. The term includes without limitation; tanks and concentrators, ventilators, nebulizers, oral nasal cannulas and continuous positive airway pressure (CPAP) machines.
  - Medical Equipment does not include hearing aides or glasses.

# Closing an Account

## **Closing your account:**

If you close or sell your business, you must contact the Department. You can cancel your account by

- *contacting us by phone*
- *written correspondence*
- *visiting us at one of our 4 district offices.*

However you choose to contact us, certain information will be required in order to expedite the canceling of your account and refund any security deposit or credits to which you may be entitled.

# Website Information

<http://tax.nv.gov>

[Department of Taxation](#)

- Excise Taxes - Tire, Liquor, Short-Term Lease, Tobacco, Mining, Transportation Network Company fees, etc.
- Adult use Marijuana
- Legislative Tax Changes when signed into law
- FAQ's and Tax PowerPoints
- Quick Links - Specific tax information and updates
- Links to Nevada home page, IRS, ESD, DMV, etc.



# Ask the Advisor

Several tax presentations are available on the Department's website.

These presentations are in the form of PowerPoint or PDF files and can be downloaded.

Go to the Department website at <https://tax.nv.gov> and click on the following links:

- FAQ's
- Helpful Tax PowerPoints
- Select one of the presentations

# Ask the Advisor

- **Basic Training**
- **Repairs & Delivery Charges**
- **Medical**
- **Construction**
- **Modified Business Tax**
- **Leases**
- **Other Tobacco Products**
- **The Audit Process**
- **Short Term Leases**
- **Automotive**

# Written Response

- Most tax issues can be addressed by the Department of Taxation. Others may require Attorney General written opinions.
- Please be advised that any responses to inquiries made to the Department are only binding if put in writing, such as Nevada Revised Statutes, Administrative Code, Nevada Tax Notes, Nevada Technical Bulletins, or in written correspondence.

# Department of Taxation

## Contact Information

Our offices are open Monday-Friday  
8:00 AM – 5:00 PM

Contact our **CALL CENTER** at  
1-866-962-3707

**Las Vegas:**

Grant Sawyer Office Building  
555 E. Washington Avenue  
Suite 1300  
Las Vegas, NV 89101

**Henderson:**

2550 Paseo Verde Parkway  
Suite 180  
Henderson, NV 89074

**Carson City:**

1550 College Parkway  
Suite 115  
Carson City, NV 89706-7937

**Reno:**

4600 Kietzke Lane  
Building L, Suite 235  
Reno, NV 89502

Questions?