STATE OF NEVADA
DEPARTMENT OF TAXATION
Website: http://tax.nv.gov

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Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300 555 E.
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Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
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Reno, Nevada 89502
Phone (775) 687-9999
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2550 Paseo Verde Parkway Suite 180
Henderson Nevada 89074
Phone: (702) 486-2300
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STEVE SISOLAK
Governor

JAMES DEVOLLD
Chair, Nevada Tax Commission

MELANIE YOUNG
Executive Director

WELCOME TO THE DEPARTMENT OF TAXATION

This INFORMATION PACKET is provided for your use and convenience. The Department wishes to make your tax collection and payment as easy as possible.

The PACKET includes current Nevada tax information and how they may affect your business. Information on Sales/Use Tax, Modified Business Tax and Use Tax as well as sample copies of forms for paying taxes, instructions, tax rates by county and a Resale Certificate are provided.

The TAXPAYER BILL OF RIGHTS pamphlet explains how the Nevada tax system works, explains your rights as a taxpayer, lists services provided by the Department and can be found on our website by going to http://tax.nv.gov/publications/publications/.

The Department's internet website at http://tax.nv.gov/ offers **application** forms for licenses, permits and exemptions, plus blank **returns** for Sales/Use Tax, Modified Business Tax and other tax types. Also available is the Department's Annual Report, Legislative Overview, Nevada Tax Notes, upcoming regulatory workshops, Nevada Tax Commission meetings and hearings.

Taxpayers are now able to register on-line, file returns, and update their accounts at https://www.nevadatax.nv.gov/web/. Taxpayers can file and pay their Sales/Use Tax returns and Modified Business Tax returns. Taxpayers can also pay unpaid balances or schedule a payment for Sales/Use Tax, Modified Business Tax, Tire Tax, Short Term Lessor Tax, Bank Excise Tax, Liquor Tax, Cigarette Tax, Other Tobacco Products, Live Entertainment Tax, Exhibition Facilities Fees, Insurance taxes, and Insurance Retaliatory Tax. Payment in the form of E-Check is accepted.

Department of Taxation offices are open Monday - Friday from 8:00 am to 5:00 pm except for holidays. Department representatives at any location will be happy to answer your questions and we welcome the opportunity to do so.

If your business or organization would like a representative from the Department to explain Sales/Use Tax or Nevada tax laws and requirements, please contact your nearest District office.

TAXATION CALL CENTER

The Nevada Department of Taxation has established a Call Center to address questions regarding Sales Tax, Use Tax, Modified Business Tax, general tax questions and information regarding establishing a new account. The Call Center can be reached at **866-962-3707**. Call Center hours are from 8:00 am to 5:00 pm Pacific Time.

OFFICE LOCATIONS

The Department offices are located at: 1550 College Parkway, Suite 115, Carson City 89706; 4600 Kietzke Lane Building L, Suite 235, Reno 89502; 555 E Washington Ave #1300, Las Vegas 89101; 2550 Paseo Verde Pkwy #180, Henderson 89074.

OFFICE VISITS

Due to the monthly and quarterly tax filing requirements, the Las Vegas and Reno offices are extremely busy the last few days of any month with people filing their tax returns. It is recommended, whenever possible, that you time your visits to the office for other than the last few days of the month to avoid a long wait or, you may want to visit our Henderson or Carson City office.

HOLIDAY CLOSURES

The Department of Taxation offices are closed on certain holidays. They are: Martin Luther King Day; Presidents Day; Memorial Day; 4th of July; Labor Day; Nevada Day; Veterans Day; Thanksgiving and Family Day; Christmas Day, and New Years Day. If the holiday falls on a Saturday, then we will be closed on the preceding Friday. If the holiday falls on a Sunday, we will be closed the following Monday.

"ASK THE ADVISOR" BASIC TRAINING

The Department presents basic tax training and industry specific training throughout the year. The three hour workshops include training on Sales and Use Tax, Modified Business Tax, Live Entertainment Tax, collection of taxes, resale certificates, exemptions, how to prepare amended tax returns, how to prepare for an audit and petition rights. For more information, see the Department's website or call 702-486-2354 for reservations in Southern Nevada or 775-687-9977 in Northern Nevada.

COMMUNICATING BY MAIL WITH THE DEPARTMENT

If you are writing or sending information to one of the Department's staff members, please use the mailing address of the appropriate office.

CONFIDENTIALITY REQUIREMENTS

The Department of Taxation is bound by statute to keep information confidential regarding a taxpayer's account. For a Sales/Use Tax Permit, the only information available to the general public is the information on the actual permit, which includes the Permit Number, Owner, Business Name, Business Location and Date of Issue. All other information contained in the Department of Taxation's records is strictly confidential, with very limited exceptions. Disclosure of that information to anyone other than the taxpayer is prohibited pursuant to NRS 360.255.

WRITTEN DECISIONS AND WRITTEN RESPONSES

Verbal communications can always be subject to misunderstanding and/or misinterpretation. Therefore, only written responses issued by the Department in response to a taxpayer's written request for information are binding on the Department of Taxation. (NRS 360.294, NAC 360.190).

SEPARATE ACCOUNT FOR TAXES COLLECTED

In accordance with NRS 372.354, retailers are required to hold the amount of all taxes collected pursuant to the Sales and Use Tax Act in a separate account in trust for the State. The statute is non-specific as to either a separate bank account or general ledger account. This is a reminder that sales taxes are merely collected by a retailer on behalf of the State, and are a liability rather than an expense of the business.

SALES TAX INCLUDED IN PRICE

A retailer may include the tax in the sales price of an item but if he does so, he shall notify the public by posting a sign which is visible to all customers and state that the sales tax is included in the sales price, or it can be shown on the printed receipt given to the customer. In the absence of such a notification, the total charged to the customer shall be deemed to be the price of the item. (NAC 372.760(2))

ADVERTISEMENT OF ASSUMPTION OR ABSORPTION OF TAX BY RETAILER

It is unlawful for any retailer to advertise or hold out or state to the public or to any customer, directly or indirectly, that the sales tax or any part thereof will be assumed or absorbed by the retailer or that it will not be added to the selling price of the property sold or that if added, it or any part thereof will be refunded. (NRS 372.115)

SERVICES ASSOCIATED WITH A SALE OF TANGIBLE PERSONAL PROPERTY

Service or labor associated with a sale of tangible personal property is also taxable with the exception of repair labor and installation labor, and only if the repair labor or installation labor is separately itemized on the invoice given to the customer. If your business is a service oriented business contact the Department to be sure you understand the tax requirements for your specific industry.

VEHICLE, OHV, WATERCRAFT AND AIRCRAFT TAX EVASION PROGRAM

The Department of Taxation has an ongoing program to discover and collect Sales/Use Tax from Nevada residents who are registering vehicles, watercraft and/or aircraft in a state or jurisdiction that does not levy a sales/use tax or levies a sales tax at a lower rate and as a result, Nevada Sales/Use Tax has not been paid or has been intentionally evaded. Should the Department determine that a Nevada resident intended to evade the sales/use tax, the resident shall be assessed the applicable Nevada tax, a 10% penalty, the corresponding interest per month, and may also be assessed an additional 300% evasion penalty. (NRS 360.340(2)). If you suspect others of tax evasion, please submit the following form from our website: http://archive.tax.nv.gov/search/forms/TaxEvasionTipForm.pdf

POSTING SECURITY

A person who obtains a sales tax permit is required to post security pursuant to NRS 372.510 and 374.515. If the person files monthly returns the amount of the security required is three times the estimated average tax due monthly, or if they file quarterly it is twice the estimated tax due quarterly. The types of security accepted by the Department are cash, surety bonds executed by an insurance company, and irrevocable letters of credit issued by a bank, credit union, or savings and loan association in the State of Nevada. If the amount computed is $1,000 or less no security will be required but if the person becomes habitually delinquent the security amount required will be raised.

DISHONORED CHECKS

A returned or dishonored check will result in a check fee of $25; loss of the collection allowance , 10% penalty and .75% interest per month on the tax owed and may also affect your security waiver liability. See below.

TIMELY POSTMARKS ON TAX RETURNS

Any report, return or remittance which is transmitted through the United States mail shall be deemed to have been received on the date shown by the post office cancellation/postmark stamped on the envelope containing it, or on the date it was mailed if proof, satisfactory to the Department establishes that the document or remittance was deposited timely in the U. S. Mail, postage prepaid and properly addressed to the Department of Taxation. If you wait until the last day of the month to mail your taxes, to guarantee that the article mailed is postmarked that same day, it must be dropped off at the mail receptacle prior to the collection time posted on that mail receptacle or it must be hand delivered to the postal clerk. Under no circumstances will the date affixed by a postage meter in the possession of the taxpayer or other person or statements by the taxpayer or his employees, be considered sufficient to refute the post office cancellation/postmark date as the date of mailing per NAC 372.790.

ACCOUNT CHANGES, ADDITIONS OR UPDATES

Any changes to an account such as name, ownership, adding or removing an owner, and changing or adding locations require a revised application. Certain changes to Sales Tax accounts require a $15.00 fee. If you are selling your business, you are responsible for filing any required Sales/Use or Business Tax returns to cover all of the time that your business was in operation. Contact your local Department of Taxation office for forms or returns and please ask for help if needed. You may also visit our website at http://tax.nv.gov for this information.

SUCCESSOR'S LIABILITY

Taxpayers are reminded if you are purchasing an existing business, be aware of successor's liability, NRS 360.525. Be sure to request a "Certificate of Amount Due" for any tax or fee administered by the Department. If you don't take this action, you may become personally liable for the payment of any taxes due from the prior owner up to the extent of the consideration paid for the business or stock of goods.

RECORDS REQUIRED TO BE KEPT

A business is required to keep all records for a minimum of four years. If tax returns were not filed the records should be kept for a minimum of 8 years from their making.

WAIVER OF SECURITY FOR SALES TAX ACCOUNTS

Sales Tax security deposits may be waived by the Nevada Tax Commission after a taxpayer has established a three year perfect payment record. This policy applies to all non-corporate taxpayers. In the case where ownership of a business is a corporation, two corporate officers must each sign a personal guarantee in an amount equal to the required security. If corporate officers change, new personal guarantees are required. If you meet the three year perfect reporting requirement and desire a waiver of security, please submit a written request to the Nevada Department of Taxation. If the security waiver request is approved, you will be notified and any refundable security will be returned. Any taxpayer whose security has been waived and who subsequently becomes delinquent, files a late return or has a returned check will be required to again submit applicable security.

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 or visiting us at one of our 4 locations. 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. It is important to include complete information when notifying us.

The following information should be included:

- Nevada Taxpayer ID Number (TID)
- Name of the Business
- The date you closed or sold your business
- The reason you closed your business e.g. out of business, sold, etc.
- If you sold your business, who was it sold to
- Asset/Inventory Information
    - What became of the business assets?
    - Advise if there were no assets.
    - If the assets were sold, please indicate who you sold them to and the sale price.
    - What became of the inventory?
    - If there is inventory remaining that you do not intend to resell, you are reminded you must report and pay use tax on the remaining inventory on your final return.
- Please include your name and title with the company and a day-time phone number in the event we need to contact you.
- Finally, please provide a mailing address for any refund of security and/or credit you may be entitled to.

SALES & USE TAX INFORMATION

IMPORTANT PROVISIONS OF THE SALES AND USE TAX LAWS (NRS 372) (NRS 374) (NRS 377) AND NEVADA ADMINISTRATIVE CODE

Nevada sales tax, local school support tax and city/county relief tax are imposed on retailers for the privilege of selling tangible personal property at retail. Use tax is imposed upon the storage, use or other consumption in this State of tangible personal property purchased from a retailer. Use tax is not imposed when the sale of the property to the consumer is subject to the sales tax. For the most part, use tax rather than sales tax applies to property purchased outside Nevada, without tax, for transfer, delivery or shipment to a consumer located in Nevada. Sales tax is measured by gross receipts from retail sales. Use tax is measured by the sales price of the property. "Gross receipts" and "sales price" means the total amount of the sale including all receipts, cash, credits, barter, or service.

Q. WHAT IS REQUIRED OF SELLERS?

1. Every person, firm, partnership, corporation, etc., engaging in business as a seller of tangible personal property must apply to the Nevada Department of Taxation for permits. The application must be accompanied by a fee of $15.00 for each location.

2. Separate permits must be obtained for each place of business and must be conspicuously displayed at the place for which issued and are valid until suspended or revoked by the Commission. If there is a change in location or ownership, a new permit must be obtained. Companies having retail outlets in more than one county must furnish the Department with an estimate of the percentage of gross sales allocated to each county.

3. Sales must be reported on returns to the Department at such time and for such periods as the Department may require. Returns must be filed for each period even though no taxable sales or taxable purchases were made during such period. Returns must be accompanied by remittances for the amounts of the tax due, payable to the Nevada Department of Taxation. Send check or money order. **DO NOT SEND CASH.** Tax Returns can be downloaded and printed from our website at **http://tax.nv.gov/** Please mail your return to: P.O. Box 7165, San Francisco, CA 94120-7165. You can also file your Tax Returns online at **http://www.nevadatax.nv.gov.**

4. Nevada sales and use taxes are due and payable on or before the **LAST DAY** of the month following the report period. If your return is not **SUBMITTED/POSTMARKED** and the taxes paid on or before the due date shown on the face of the return, the amount of penalty is: a) For returns with Period(s) Ending prior to and including 3/31/07 the Penalty is 10%; b) For returns with Period(s) Ending 4/30/07 and after; the amount of penalty due is based on the number of days late the payment is made per NAC 360.395 (see table below). The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

A 0.75 PERCENT INTEREST per month or fraction thereof in accordance with the Nevada Statutes will also be imposed. Deposit of your return in a mailbox is not enough. Your postage meter impression is not enough. It must be FRANKED BY THE U.S. POSTAL SERVICE.

1. Every person or entity purchasing tangible personal property for resale that uses the property for any other reason than resale must pay Use Tax to the State on the cost of the property.
2. Persons holding seller's permits may be liable for taxes, penalties, and interest arising out of any sales made in their place of business by operators of concessions therein, unless the concessionaires obtain permits from the Department. Such persons should insist that all concessionaires register with the Nevada Department of Taxation.

RECORDS:

1. Reference: NRS 372.735, NRS 374.740, and NRS 377, and Nevada Administrative Code.
2. Every seller, retailer and person storing, using or otherwise consuming in this State, tangible personal property purchased from a retailer, shall keep adequate and complete records showing:

   (a) The gross receipts from the sales of tangible personal property (including any services that are part of the sale) made within Nevada, irrespective of whether the seller regards the receipts as taxable or nontaxable.

   (b) All exemptions allowed by law and claimed in filing returns.

   (c) Total purchase price of all tangible personal property purchased for sale or used in Nevada.

   (d) Sufficient records to show gross sales of merchandise made in each county in Nevada.

   Businesses should retain all basic records per NRS 372.735 for not less than four years for businesses registered with the Department, and not less than eight years for businesses not registered with the Department. Retaining proper records will expedite an audit if you are contacted for one. The following records are the minimum that should be retained by your business:

   - Sales journal: This is an accounting device that records the monthly sales. It should be supported by individual sales invoices that show all parts of the sale transaction. Sales invoices should be pre-numbered and issued in sequential order. All documents used to file the monthly/quarterly Sales/Use Tax returns should be kept together.
   - Purchase journal/cash disbursements journal: This is a listing of all items the business purchases whether for inventory, assets or operating expenses. The journal is supported by paid vendor invoices.
   - Bank records should include a check register, deposit receipt, bank statements, bank reconciliations, and, if available, cancelled checks.

- Accounting records can be completed in-house or by a bookkeeping/accounting service. If an outside service is used, they should be provided the basic journals and ledgers in order to review a business's financial history. As the business grows, the accounting structure should be routinely re-evaluated.

Failure to maintain such records will be considered evidence of negligence or intent to evade the tax, and will result in the imposition of appropriate penalties.

1. The permit holder must notify the Department **IMMEDIATELY OF THE CLOSE OR SALE OF THE BUSINESS**. Refund or return of cash or other security deposited will be made after your account is cleared.
2. Pursuant to NRS 360.525, THE PURCHASER OF A BUSINESS SHALL WITHHOLD A SUFFICIENT AMOUNT OF THE PURCHASE PRICE TO COVER ANY AMOUNT OF LIABILITY OF ANY TAX OR FEE ADMINISTERED BY THE DEPARTMENT THAT MAY BE DUE FROM THE SELLER AT TIME OF PURCHASE AND SALE. For this reason it is very important that the buyer of the business request a "Certificate of Amount due" from the Department of Taxation before the proceeds of the sale are released. If the buyer does not take this action, the buyer will become liable for the payment of any taxes due up to the extent of the consideration paid for the business or any stock of goods.
3. The law imposes severe penalties, (including fine and imprisonment) for making false returns or otherwise attempting to evade the tax.

EXAMPLES OF TAXABLE ITEMS
(Not all inclusive list)

STATUTORY AUTHORITY NRS 372.185, 190, 374.190, 195, 377 AND 377A

Aircraft
Antiques
Appliances
Art Work
Automobile Parts
Boats
Books
Business Cards
Cameras/Video Equipment
Camper Shells
Camping Equipment
Carpet/Rugs
CDs
Clothing
Computer Hardware & Software
Diagnostic Equipment
DVDs
Fax Machines
Firearms
Furniture
Home Furnishings
Jewelry
Leather Goods
Luggage/Handbags
Medical/Dental Equipment
Mobile Homes/Motor Homes
Musical Instruments
Office Equipment/Supplies
Off-Road Vehicles
Photocopy Machines
Propane used for cooking
Radios
Recreational Vehicles
Satellite Systems
Silverware
Stereos
Subscriptions (Books/Magazines)
Toys
Trucks/Tractors
Vehicles
Video Tapes (Blank/Recorded)
Window Coverings

PrintForm

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 _____ Ending _____

Due on or before _____

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

ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY)	SALES TAX					USE TAX		
	TOTAL SALES	EXEMPT SALES	TAXABLE SALES	TAX RATE	CALCULATED TAX	AMOUNT SUBJECT TO USE TAX	TAX RATE	CALCULATED TAX
TAX CALCULATION FORMULA	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 LANDER				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								

18. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX — SUM OF COLUMN E 18a. _____ — SUM OF COLUMN H 18b. _____

19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18a x 0.25% or 0.0025) 19. _____

COLLECTION ALLOWANCE IS FOR SALES TAX ONLY
THERE IS NO COLLECTION ALLOWANCE FOR USE TAX

20. NET SALES TAX (LINE 18a - LINE 19) 20. _____

21. NET SALES AND USE TAX (LINE 20 + LINE 18b) 21. _____

22. PENALTY (LINE 21 x 0%) 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 SIGNING 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

NEVADA RESALE CERTIFICATE

I hereby certify that I hold valid seller's permit number _____ issued pursuant to chapters 372, 374 and 377 of the Nevada Revised Statutes; that I am engaged in the business of selling _____ ; and that the tangible personal property described in the second paragraph of this certificate, which I purchase from: _____, 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:

Dated_____

at_____

Purchaser _____

Address _____

_____

Signature of Authorized Purchaser

USE TAX

QUESTIONS AND ANSWERS REGARDING USE TAX

Q. What is Use Tax?

A. Use Tax, the counterpart of Sales Tax, is imposed upon the storage, use or other consumption in this State of tangible personal property purchased from a retailer. Use Tax is not imposed when the sales of the property to the consumer is subject to the Sales Tax. For the most part, Use Tax rather than Sales Tax, applies to property purchased outside of Nevada, without tax, for storage, use or other consumption in Nevada from other than a seller registered in Nevada. Use Tax, applies to mail order, out-of-state, toll-free "800" numbers, purchases made on the internet and other purchases of tangible personal property on which Nevada Sales Tax has not been paid.

Q. Is this something new?

A. No. However, taxpayers are often less familiar with Use Tax than with Sales Tax. Nevada first imposed a Use Tax in 1955. All states which impose a Sales Tax also impose a companion Use Tax.

Q. Why is Use Tax important?

A. Nevada Use Tax is important because it protects Nevada businesses from a competitive disadvantage with out-of-state vendors. Use Tax puts in-state and out-of-state businesses on the same competitive footing. Use Tax also helps generate the funds needed to provide services such as police and fire protection, road construction and repair, and for schools.

Q. Who is liable for Use Tax?

A. Any individual, business, corporation or other entity can be liable for Use Tax, when Sales Tax is not collected by the seller. Below are examples in which Nevada Sales Tax is not collected by the seller and therefore, Use Tax is due from the purchaser.

Examples:

1. An individual buys a video cassette recorder from a mail order firm for use in Nevada.
2. An individual orders furniture from an out-of-state dealer who delivers or ships it to the Nevada resident's home.
3. All purchases of tangible personal property by mail order or from catalogs are subject to Use Tax if Nevada Sales Tax is not charged by the seller.
4. A Nevada business orders a computer system from an out-of-state dealer who delivers or ships the system to its Nevada business address.
5. A contractor orders a truckload of sheet rock from an out-of-state vendor who delivers or ships the sheet rock to Nevada for the contractor's construction job in Nevada. The contractor must pay Use Tax.
6. An out-of-state resident purchases a vehicle from an out-of-state dealer who delivers the vehicle to Nevada for the individual's company operating in Nevada.
7. An individual purchases clothing from a clothing company on the internet.
8. A business purchases office supplies from a company on the internet.

Q. Don't all companies automatically add Sales Tax to taxable mail order, out-of-state and telephone purchases?

A. No. Some companies do because they are registered to collect Nevada Sales Tax. If a seller is not registered to collect and remit Nevada Sales Tax, the Nevada purchaser must pay Use Tax directly to the State of Nevada.

Q. Are boats, watercraft, motor vehicles and off highway vehicles purchased from a seller in another state through mail order, over the internet and toll free "800" numbers subject to Nevada tax?

A. Yes. In order to register and/or operate all boats, watercraft, off highway vehicles and motor vehicles (cars, trucks, and motorcycles) in Nevada, proof that Sales Tax has been paid to Nevada or another state is required. If proof cannot be provided, Use Tax must be paid.

Q. Is there a credit for Sales Tax paid to another state?

A. Yes. Nevada does recognize Sales Tax paid to another state; however, the tax paid must have been equal to or greater than the Sales/Use Tax rate in Nevada.

Q. How do I know what is taxable?

A. Taxable items are tangible personal property transferred for value. This includes property purchased for lease or rent, other than real estate. Most goods, wares and merchandise are taxable in Nevada. Unprepared food is exempt. Check the examples listed below to obtain an idea of general items which are taxable.

Q. Do retailers also owe Use Tax?

A. Yes. Any purchase, other than inventory, made by a retailer from a non-registered vendor, for use in the business, is subject to Use Tax and must be reported on the monthly or quarterly Sales and Use Tax return. Examples of this are supplies, forms, or equipment that is not re-sold. Any items taken from inventory for use in the business are also subject to Use Tax. Any items given away for free as part of doing business are subject to Use Tax payable by the business giving it away. However, items that are given away at conventions, trade shows, & public events that do not have significant value are not subject to Use Tax.

Q. How do I report and pay Use Tax if I am not a retailer or in business?

A. A Use Tax liability, of a person not in business, may be reported on a one-time return available at any Department of Taxation office. Non-retail businesses that hold a State Business License must report and remit Use Tax with their yearly or quarterly Consumer Use Tax Return. Use Tax liability may also be satisfied by sending a letter or invoice stating the purchase price and submitting the payment.

Q. How does the Department of Taxation identify those who have a Use Tax liability?

A. The Department can identify those who owe Use Tax by various methods. These include routine audits, special audits, self-assessment programs, complaints, reports, investigations and by obtaining lists of out-of-state purchases through the cooperation of vendors and taxing authorities in other states.

Q. What if Use Tax is not paid?

A. The Department of Taxation may issue an assessment for Use Tax liability. A penalty and interest charges may be imposed at a rate of 10 percent for penalty, and .75 percent per month or fraction thereof for interest, in addition to the tax. If there is evidence of intent to evade Use Tax a 25 percent penalty can also be assessed.

Q. Where may I obtain more information on Nevada Sales or Use Tax?

A. More information is available by calling our Call Center at 866-962-3707 or visit our Website located at **http://tax.nv.gov/**, or you can go to our online Nevada Tax website at https://www.nevadatax.nv.gov/web/.

DISTRICT OFFICE LOCATIONS

CALL CENTER

The Call Center can be reached toll free at **866-962-3707**.
Call Center hours are from 8:00 am to 5:00 pm Pacific Time.

Carson City	Las Vegas	Henderson	Reno
1550 College Pkwy Suite 115 Carson City NV 89706	555 E Washington Ave Suite 1300 Las Vegas NV 89101	2550 Paseo Verde Pkwy Suite 180 Henderson NV 89074	4600 Kietzke Lane Building L, Suite 235 Reno NV 89502

EXAMPLES OF TAXABLE ITEMS

(Not all inclusive list)

STATUTORY AUTHORITY NRS 372.185, 190, 374.190, 195, 377 AND 377A

Aircraft
Antiques
Appliances
Art Work
Automobile Parts
Boats
Books
Business Cards
Cameras/Video Equipment
Camper Shells
Camping Equipment
Carpet/Rugs
CDs
Clothing
Computer Hardware & Software
Diagnostic Equipment
DVDs
Fax Machines
Firearms
Furniture
Home Furnishings
Jewelry
Leather Goods
Luggage/Handbags
Medical/Dental Equipment
Mobile Homes/Motor Homes
Musical Instruments
Office Equipment/Supplies
Off-Road Vehicles
Photocopy Machines
Propane used for cooking
Radios
Recreational Vehicles
Satellite Systems
Silverware
Stereos
Subscriptions (Books/Magazines)
Toys
Trucks/Tractors
Vehicles
Video Tapes (Blank/Recorded)
Window Coverings

Print Form

NEVADA DEPARTMENT OF TAXATION

CONSUMER USE TAX RETURN

TID No:002-TX-

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.

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

For Department Use Only

Return for **Ending**

Due on or before

Date paid

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.

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		7.600%	
02 CLARK		8.375%	
03 DOUGLAS		7.100%	
04 ELKO		7.100%	
05 ESMERALDA		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		7.600%	
13 CARSON CITY		7.600%	
14 PERSHING		7.100%	
15 STOREY		7.600%	
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)	18.
19.	PENALTY (LINE 18 x 0%)	19.
20.	INTEREST (See instructions for current rate and calculation)	20.
21.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	21.
22.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	22.
23.	TOTAL AMOUNT DUE AND PAYABLE	23.
24.	TOTAL AMOUNT REMITTED WITH RETURN	24.

MAKE CHECKS PAYABLE TO:
NEVADA DEPARTMENT OF TAXATION

MODIFIED BUSINESS TAX INFORMATION AND FAQ'S

Effective October 1, 2003, employers who are required to pay a contribution pursuant to NRS 612.535, Nevada Unemployment Compensation Law, shall be subject to pay the excise tax on wages pursuant to NRS 363B.110, Modified Business Tax. Exceptions include Indian tribes, political subdivisions as defined in NRS 612.055, nonprofit organizations that qualify under 26 U.S.C. § 501(c), and effective July 1, 2005 any person who does not supply a product or service but who only consumes a service, such as an employer of household employees.

During Nevada's 2015 Legislative Session, Assembly Bill No. 71 (AB 71) was passed and signed into law by Governor Sandoval. This bill amended Chapters 363A and 363B of NRS, Modified Business Tax, adding new sections that allows a deduction of wages paid to certain veterans as explained below. The employer may deduct the veteran employees' wages from the total amount of wages paid by the employer, during the first four calendar quarters following the hiring of the veteran employee, and 50 percent of the wages paid by the employer to the veteran employee during the 5th through 12th calendar quarters following the hiring of the employee, providing that the following conditions have been met.

Modified Business Tax has two classifications:

General Business – The tax rate for most General Business employers, as opposed to Financial Institutions, is 1.475% on wages after deduction of health benefits paid by the employer and certain wages paid to qualified veterans. However, the first $50,000 of gross wages is not taxable. For example: if the sum of all wages for the 9/15 quarter is $101,000 after health care and qualified veteran wage deductions, the tax is $752.25 ($101,000 – $50,000 = $51,000 x 0.01475). These are changes that became effective July 1, 2015 pursuant to SB283 of the 2015 legislative session. A tax return will still need to be filed by all employers, even if the taxable wages are less than $50,000 and tax due is $0.

Prior to July 1, 2015, SB475 of the 2013 Legislative Session amended the tax rate to 1.17% on taxable wages over $85,000 and prior to July 1, 2011, AB561 amended the tax rate 1.17% on taxable wages over $62,500. On July 1, 2009, SB 429 created the tiered system. The sum of all taxable wages, after health care deduction, paid by the employer not exceeding $62,500 for the calendar quarter was calculated at 0.5%. If the sum of all the wages paid by the employer exceeded $62,500 for the calendar quarter, the tax was $312.50 plus 1.17% of the amount the wages exceeded $62,500. The tax rate for general business prior to July 1, 2009 was 0.63% with no threshold.

No changes were made to the tax rate for Financial Institutions which remains at 2% since its inception in October 2003.

In addition to the rate change and the deduction for qualified veteran wages pursuant to AB71, the 78th(2015) Legislative session also enacted AB165, SB412, and SB507 that created certain credits a taxpayer may be able to take against their Modified Business Tax liability. These credits all require prior approval and a credit notice from the Department before they can be taken. Please see the legislative website at www.leg.state.nv.us for further information regarding these bills.

AB 389 of the 78th Legislative Session amended NRS 616B.691 to make the client of an Employee Leasing Company the employer of the leased employees for purposes of NRS 612.

Financial Institution- The tax rate for financial institutions is 2% on the gross wages less employee health care benefits paid by the employer and certain wages paid to qualified veterans. Financial institutions are not provided the wage exemption afforded to general businesses and must report and pay tax at the 2% rate on all wages less the deductions. SB 483 of the 78th Legislative Session included Taxpayers who are subject to the Net Proceeds of Minerals Tax, NRS 362.100 to 362.240, in the definition of Financial Institutions and therefore liable for the tax at the 2% rate. A new Modified Business Tax Return, MBT-Mining has been developed for this reporting purpose.

In addition to the change to the Financial Institution definition and the deduction for qualified veteran wages pursuant to AB71, the 78th (2015) Legislative session also enacted AB165, SB412, and SB507 that created certain credits a Taxpayer may be able to take against their Modified Business Tax liability. These credits all require prior approval and a credit notice from the Department before they can be taken. Please see the legislative website at www.leg.state.nv.us for further information regarding these bills.

Q. What entities qualify as Financial Institutions?

A. NRS 363A.050 defines a financial institution and lists 19 different categories includingan institution licensed, registered or otherwise authorized to do business in this State pursuant to the provisions of title 55 or 56 of NRS or chapter 604A, 645B or 645E of NRS, or a similar institution chartered or licensed pursuant to federal law; a person licensed or registered or required to be licensed or registered pursuant to NRS 90.310, 90.330, 90.453, 686A.340 or 688C.190; and a person holding or required to hold a solicitation permit or license pursuant to NRS 692B.040, 692B.190 or 692B.260;

This definition also provides that if you are an entity related to any of the listed persons or entities, you are a Financial Institution. You should review the definition of Financial Institution to determine if you are a person or entity who should be registered as a Financial Institution. You can find the definition of Financial Institution at NRS 363A.050.

AB 103 of the 78th Legislative Session amended the definition of Financial Institution to exclude a person who sells, solicits, or negotiates insurance and whose business primarily consists of the sale, solicitation, or negotiation of insurance. As a result entities licensed as described in NRS 368A.050 who also sell insurance must certify that over 50% of their income is from insurance commissions and must inform the Department when this changes.

Q. How is it be determined that a business qualifies as a Financial Institution?

A. The Department primarily looks to see what the entity is licensed or registered for. Modified Business Tax is a self-reporting tax and you are responsible for properly characterizing your business as a Financial Institution or General Business. However, the Department will classify taxpayers when it discovers through account review, audit, a lead or other research that a company falls into one of the definitions under NRS 363A.050.

Q. How do I dispute my classification as a Financial Institution*?*

A. A dispute may be made by filing a petition through a letter with the Department. The petition must include a description of the business, a statement of all the grounds upon which the person challenges

the classification, and such financial records and documents as may be necessary to substantiate the claim.

Q. Who is affected?

A. All Employers.

Q. How do I register for this tax?

A. When you register with the Nevada Employment Security Division (ESD) for Unemployment Compensation for your employees you are automatically registered with the Department of Taxation for Modified Business Tax. You will start receiving tax returns from the Department of Taxation. They will be sent to you at the same address you have registered with the Employment Security Division. If you would like your Modified Business Tax returns to be sent to a different address you must notify the Department of Taxation by phone or in writing.

Q. Who do I pay this tax to?

A. This tax is paid to the Department of Taxation.

Q. When is the tax due?

A. Tax for each calendar quarter is due on the last day of the quarter and is to be paid on or before the last day of the month following the quarter. For example, the tax return and remittance for October 1, 2014 through December 31, 2014 was due on or before January 31, 2015. A return must be filed for each period even if no gross wages were paid during the period.

Q. Do I also pay the unemployment compensation contributions to the Employment Security Division?

A. Yes.

Q. What are gross wages?

A. Gross wages are the total wages paid by the employer during the calendar quarter. This amount should include reported tips.

Q. Are there any allowable deductions from gross wages?

A. Yes. There is a deduction for qualified health insurance/health benefit plans for employees paid by the employer. This does not include premiums being repaid to the employer by the employee.

Effective July 1, 2015, AB71 of the 78th Legislative session enacted a deduction for certain wages of qualified veterans. The veteran must meet specific qualifications and provide the employer documentation regarding Unemployment Benefits received. This documentation along with a signed affidavit from the employer must be attached to the Modified Business Tax return when taking this deduction. Please see the legislative website at **www.leg.state.nv.us** for further information regarding AB71.

Q. Are employees' dependents included in the allowable deduction?

A. Yes, if the premiums, claims, etc. are paid by the employer.

Q. Are employee dental and vision insurance premiums considered allowable health insurance/health benefit plan?

A. Yes, as long as they are paid by the employer.

Q. My company is self-insured; does that qualify for the deduction?

A. Yes. There is a provision for amounts paid for claims and direct administrative services

Q. What about amounts paid by an employer to a Taft-Hartley Trust for participation in an employee welfare benefit plan?

A. These amounts would also qualify for the deduction.

Q. What if the amounts paid for premiums, claim, etc. exceed the amount of gross wages for the quarter?

A. The excess amount may be carried forward to be applied as an offset to the gross wages in the following quarter.

Q. Do amounts paid for health care or premiums paid for insurance for any industrial injury or occupational diseases qualify for the deduction?

A. No.

Q. Can I deduct these taxes from the employee's wages?

A. No.

Q. What if I, as an employer, pay $300 per employee per quarter for health insurance premiums, and the employee pays $100 per quarter for a total of $400 paid to the insurance company. How much can I deduct from gross wages?

A. You can deduct $300 per employee per quarter.

Q. If I do not own a business but I hire domestic help in my home, am I required to pay this tax?

A. Effective July 1, 2005 you are considered to be a consumer of service only and not required to pay this tax on their wages, even if the wages are over $1000 a calendar quarter.

Q. What if I make a mistake? How do I amend my return?

A. To communicate amendments or corrections that need to be made on a tax return, an 'amended return' must be mailed to the Department reflecting these changes in the following manner.

1. Include a copy of the original return
2. Write the word "AMENDED" in black ink in the upper right-hand corner of the return.
3. Line-through the original figures, in black ink, leaving original figures legible.
4. Enter corrected figures, in black ink, next to or above the lined-through figures.

5. Enter amount of credit claimed (if any) or amount due.
6. Include a written explanation and documentation (such credit memos, exemption certificates, adjustments, etc.) substantiating the basis of the amendment(s).
7. If the amended return results in a credit, a credit will be used first to satisfy current liabilities or future liabilities unless a refund is specifically requested. Please note on the amended return if you are requesting a refund.
8. If additional tax is due, please remit payment along with applicable penalty and interest

The Department will send you a written notice when a credit request has been processed and the credit is available for use or refund. Please do not apply a credit to future returns prior to receiving Department notification that the credit is available.

Print Form

TXR-020.05
MBT-GB
Revised 02/03/16

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:

DUE BY:

DATE PAID:

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**

TPI-01.13a
TAXPAYER INFORMATION PACKET
Revised 11/8/17

NEVADA DEPARTMENT OF TAXATION

MODIFIED BUSINESS TAX RETURN
FINANCIAL INSTITUTIONS (Effective July 1, 2016)

Mail Original To: NEVADA DEPARTMENT OF TAXATION
PO BOX 7165
SAN FRANCISCO CA 94120-7165

TID NO:021-TX

FOR DEPARTMENT USE ONLY

PERIOD ENDING:

DUE BY:

DATE PAID:

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. NET WAGES (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 16)	6.	
7. CALCULATED TAX 2% OR .02 X Line 6	7.	
8. COMMERCE TAX CREDIT	8.	
9. OTHER CREDITS (Overpayments or other approved credits, see instructions)	9.	
10. NET TAX DUE (Line 7 minus Line 8 minus Line 9)	10.	
11. PENALTY (See instructions for calculation)	11.	
12. INTEREST (See instructions for current rate and calculation)	12.	
13. PREVIOUS DEBITS (Outstanding liabilities)	13.	
14. TOTAL AMOUNT DUE (Line 10 + Line 11 + Line 12 + Line 13)	14.	
15. AMOUNT PAID	15.	
16. CARRY FORWARD (If Line 5 is less than zero (0) enter amount here. This Offset will be carried forward for the next quarter)	16.	

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**

Print Form

TXR-023.02
MBT-MI
2/03/2016

NEVADA DEPARTMENT OF TAXATION

MODIFIED BUSINESS TAX RETURN

Mining

(Effective July 1, 2016)

Mail Original To: NEVADA DEPARTMENT OF TAXATION
PO BOX 7165
SAN FRANCISCO CA 94120-7165

TID No:023-TX-

FOR DEPARTMENT USE ONLY

Period Ending:

Due on or before:

Date paid:

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. NET WAGES (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 16)	6.	
7. CALCULATED TAX (2% OR .02 X Line 6)	7.	
8. COMMERCE TAX CREDIT	8.	
9. OTHER CREDITS (Overpayments or other approved credits, see instructions)	9.	
10. NET TAX DUE (Line 7 minus Line 8 minus Line 9)	10.	
11. PENALTY (See Instructions for calculation)	11.	
12. INTEREST (See instructions for current rate and calculation)	12.	
13. PREVIOUS DEBITS (Outstanding liabilities)	13.	
14. TOTAL AMOUNT DUE (Line 10 + Line 11 + Line 12 + Line 13)	14.	
15. AMOUNT PAID	15.	
16. CARRY FORWARD (If Line 5 is less than zero (0) enter amount here. This Offset will be carried forward for the next quarter)	16.	

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

ENTER NAME OF PERSON SIGNING THIS RETURN _____

Signature _____ Phone Number _____ Date _____

Title _____ FEIN of Business Named Above _____

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

THIS RETURN MUST BE SIGNED

TPI-01.13a

TAXPAYER INFORMATION PACKET

Revised 11/8/17

COMMERCE TAX CREDIT INFORMATION

QUESTIONS AND ANSWERS REGARDING COMMERCE TAX CREDIT FOR MODIFIED BUSINESS TAX

Q. *What is the Commerce Tax credit?*

A. The Commerce Tax credit is a non-refundable credit applied toward a Modified Business Tax liability for your business. It equals 50% of the Commerce Tax paid.

Q. *Who is eligible for the Commerce Tax credit?*

A. A business, which pays the Commerce Tax and the Modified Business Tax, is eligible for the Commerce Tax credit. Special rules apply to the members of an affiliated group.

Q. *How do I take the credit?*

A. Use the Modified Business Tax return form **(7-1-16 to Current)**. The form includes a line to report the Commerce Tax Credit.

Q. *When can I take the credit?*

A. You can take the credit for any of the 4 calendar quarters immediately following the end of the Commerce Tax year, June 30th.

Example: The Commerce Tax year ends June 30, 2016. On August 15, 2016 a business filed its Commerce Tax return and paid $1000 in Commerce Tax. $500 of the Commerce Tax may be applied to the Modified Business Tax liability for any of the quarters ending September 30, 2016, December 31, 2016, March 31, 2017, and June 30, 2017.

Q. *What if the credit is more than my Modified Business Tax liability?*

A. The Commerce Tax Credit is valid for 4 calendar quarters immediately following the end of the Commerce Tax year, June 30th. If you applied the credit to the Modified Business Tax liability for the quarter ending September 30th and there is still an unused portion of the credit left, you may apply the unused portion in the following quarter ending December 31st and so on until the credit is all used or the credit expires. Example: The Commerce Tax year ends on June 30, 2016. On August 15, 2016 a business filed its Commerce Tax return and paid $20,000 in Commerce Tax.

The Modified Business Tax liability before applying the Commerce Tax credit for the quarter ending:

- September 30, 2016 is $3,000;
- December 31, 2016 is $3,500;
- March 31, 2017 is $3,000
- June 30, 2017 is $3000.

The Modified Business Tax Liability after applying the Commerce Tax credit for the quarter ending:

- September 30, 2016 - $0 (the remaining credit carry forward to the next quarter is $7,000);
- December 31, 2016 - $0 (the remaining credit carry forward for the next quarter is $3,500);

- March 31, 2017 - $0 (the remaining credit carry forward to the next quarter is $500);
- June 30, 2017 - $2500 (all credit used).

Example: The Commerce Tax year ends on June 30, 2016. On August 15, 2016 a business filed its Commerce Tax return and paid $20, 000 in Commerce Tax
The Modified Business Tax liability before applying the Commerce Tax Credit for the quarter ending:

- September 30, 2016 is $2,000;
- December 31, 2016 is $2,500;
- March 31, 2017 is $2,000;
- June 30, 2017 is $2,000.

The Modified Business Tax Liability after applying the Commerce Tax credit for the quarter ending:

- September 30, 2016 - $0 (the remaining credit carry forward to the next quarter is $8,000);
- December 31, 2016 - $0 (the remaining credit carry forward for the next quarter is $5,500);
- March 31, 2017 - $0 (the remaining credit carry forward to the next quarter is $3,500);
- June 30, 2017 - $2500 (the unused portion of the credit $1,500 expires).

Q. *Can I take the credit, if I pay the Commerce Tax partially or late?*

A. If you pay only part of the Commerce Tax due you are entitled to 50% of the amount you paid to be taken as the Commerce Tax credit. If you pay the Commerce Tax late, you may still take the credit in any of the four eligible quarters immediately following the end of the Commerce Tax year, June 30th. You may need to amend a previous Modified Business Tax return in order to apply the credit.
Example: For the Commerce Tax year ending June 30, 2016 a business owed $1,000 in Commerce Tax, but paid only $200. The Commerce Tax credit the business can apply to the Modified Business Tax liability is $100.
Example: For the Commerce Tax year ending June 30, 2016, a business was able to pay the Commerce Tax in May 2017. It may still claim the credit for the quarter ending June 30, 2017 and/or amend the Modified Business Tax returns for the quarters ending September 30, 2016, December 31, 2016 and March 31, 2017.

Q. *If I pay the Commerce Tax late, during what period can I amend my Modified Business Tax return to take the credit?*

A. A modified Business Tax return may be amended within three years after the last day of the month following the calendar quarter for which the overpayment of the Modified Business Tax was made.

Q. *What are the special rules for the member of an affiliated group for taking the credit?*

A. If an affiliated group is structured in a way that one of the members is a central employer for other members of the affiliated group, such employer may apply to the Department to be designated as a payroll provider in order to claim the Commerce Tax credit the members of the affiliate group have generated. Such employer must demonstrate that:
a) It is a member of an affiliated group which:

1) Provides payroll services for one or more members for the affiliated group;
2) Pays wages to employees who provide services on behalf of one or more members of the affiliated group; and
3)it reports and pays Modified Business Tax on wages paid to employees who provide services on behalf of one or more members of the affiliated group; and
b) each member of the affiliated group for which a Commerce Tax credit is claimed would have a liability for the Modified Business Tax if the persons were treated as employees of the affiliate rather than as employees of the employer.

Q. *What is an affiliated group?*

A. An affiliated group is a group of two or more business entities, each of which is controlled by one or more common owners or by one or more members of the group. "Controlled by" means the direct or indirect ownership, control or possession of 50% or more of the ownership interest in a business entity.

Q. *How do I apply to be designated as a payroll provider?*

A. The Affiliated Group Payroll Provider Application and Instructions is located on our Departments website **here**.

Q. *Still have questions?*

A. Ask the Commerce Tax team **here.**

DISTRICT OFFICE LOCATIONS

Call Center
The Call Center can be reached toll free at **866-962-3707**.
Call Center hours are from 8:00 am to 5:00 pm Pacific Time.

Carson City	**Las Vegas**	**Henderson**	**Reno**
1550 College Pkwy Suite 115 Carson City NV 89706	555 E Washington Ave Suite 1300 Las Vegas NV 89101	2550 Paseo Verde Pkwy Suite 180 Henderson NV 89074	4600 Kietzke Lane Building L, Suite 235 Reno NV 89502

NEVADA DEPARTMENT OF TAXATION

COMMERCE TAX INFORMATION

As of: June 28, 2019

General information
The Commerce Tax is an annual tax for the privilege of engaging in business in Nevada.

Who must file: Each business entity, whose Nevada gross revenue exceeds $4,000,000 during the taxable year, unless specifically exempted by Commerce Tax law (NRS 363C), has to file a Commerce Tax return.

How to register: use the **Nexus Questionnaire** to register for Commerce Tax.

Taxable year: July 1st through June 30th for all businesses.

Due date: August 14th. If August 14th falls on a weekend, the return is due on the next business day.

How to file: A **Commerce Tax return** may be filed electronically or by mail. Upon registration for Commerce Tax you will receive a Welcome to Commerce Tax letter. This letter will contain an access code to sign up to the electronic filing at **Nevada Tax Center**.
To mail the return, use the addresses below:

Nevada Department of Taxation
Attn: Commerce Tax remittance
PO Box 51180
Los Angeles, CA 90051-5480

If the business closes during the tax year: A final Commerce tax return must be filed for the year in which business closes. Upon verification of the business license status with the Nevada Secretary of State, the Commerce Tax account will be closed.

Consolidation: Each business entity organized or incorporated separately on a state level must file a separate Commerce Tax return. No consolidated or combined returns are allowed, for the exception of a merger or conversion, as ascribed by NRS 92A. If such event takes place during the taxable year, the surviving/ resulting business entity may file a single combined Commerce Tax return.

Method of accounting: Same as for Federal Income Tax purposes.

Gross revenue: Only the Nevada portion of gross revenue is reportable and taxed. Certain types of revenue are excludable. See **Commerce Tax return instruction** for more details.

Deductions: Only specifically allowed by statute deductions are allowed to the extent they are included in the reported gross revenue. See **Commerce Tax return instruction** for more details. The cost of goods sold or other expenses incurred, that contribute to the production of gross income, are not deductible.

Tax rates: The tax rates are based on the industry in which business entity is primarily engaged according to the North American Industry Classification System (**NAICS)**. If a business entity is engaged in multiple activities, the NAICS code category is based on the activity which generates the highest percentage of the Nevada gross revenue.
Once NAICS code category is selected on the initial Commerce Tax return, a change is allowed only with the Department's permission. Use the **NAICS Code Category Change Form**, if needed.

Commerce Tax Credit toward Modified Business Tax: If a business pays Commerce Tax it is entitled to apply 50 percent of the Commerce Tax paid toward its Modified Business tax liability for any of the 4 calendar quarters immediately following the end of the Commerce Tax year, June 30th.
Special rules apply to the members of an affiliated group. See **Commerce Tax Credit for Modified Business Tax FAQ** for more details and examples.

Resources:
Commerce Tax webpage: **https://tax.nv.gov/WelcometoCOM/**
Commerce Tax Law and Regulations: **https://tax.nv.gov/Commerce/StatutesRegulations/**
Commerce Tax forms: **https://tax.nv.gov/Forms/Commerce_Tax_Forms/**
Commerce Tax FAQs: **https://tax.nv.gov/Commerce/ComTaxFAQs/**
Commerce Tax training videos: **https://tax.nv.gov/Commerce/ComTax_VideoTrainings/**

Annual notification about the Commerce Tax filing season:
If you want to receive an annual notification about the Commerce tax filing season, please e-mail your request to **comtax@tax.state.nv.us.**

Need help with Commerce Tax?
Call Center: 1(866) 962-3707 (General questions: business registration, Nevada Tax Center, etc.)
Commerce Tax Team e-mail: **comtax@tax.state.nv.us** (Commerce Tax law questions only)
Hours of operation are Monday through Friday: 8:00am to 5:00pm Pacific Standard Time.

Nevada Department of Taxation
Nevada Commerce Tax Return

Form TXR-030.01
Revised 06/21/2019

Tax ID No ☐☐☐☐☐☐☐☐☐☐ or NVBID N V ☐☐☐☐☐☐☐☐☐☐☐

Business Entity NAICS code category Choose: ☐☐☐ For the taxable year ☐ through ☐

Business Entity legal name ☐

Business Entity address ☐

☐ If Nevada gross revenue of your business is $4,000,000 or less during the 2018-2019 tax year and thereafter, **DO NOT** file this return. If Nevada gross revenue of your business exceeds $4,000,000 during the tax year, you are **REQUIRED** to file this return.

☐ Business closed ☐ Amended return ☐ Alternative situsing method ☐ Estimates used

Sitused to Nevada	**Gross Revenue from engaging in business in Nevada**			
	1	Sale of inventory	1	
	2	Service performance	2	
	3	Rents, royalties and leases	3	
	4	Interest income from credit sales and loans	4	
	5	Damages received from litigation for loss of business income	5	
	6	Insurance proceeds for loss of business income	6	
	7	Forgiven debt	7	
	8	Other revenue ☐	8	
	9	Total Gross Revenue (Line 1 through Line 8)	9	
	10	Less $4,000,000 Threshold	10	(4,000,000.00)
	11	Adjusted Gross Revenue (Line 9 less Line 10)	11	
To the extent included in revenue	**General Business Deductions**			
	12	Returns and refunds to customers	12	
	13	Bad debt	13	
	14	Distributions required by fiduciary duty or law	14	
	15	Distributions under certain written contracts	15	
	16	Reimbursement of certain expenses and advances from clients	16	
	17	Taxes collected from 3rd party and remitted to taxing authority	17	
	18	Other deductions ☐	18	
	Industry Specific Deductions			
	19	Employee leasing deduction	19	
	20	Gaming deduction	20	
	21	Health care provider deduction	21	
	22	Insurance deduction	22	
	23	Liquor tax deduction	23	
	24	Mining deduction	24	
	25	US Armed Forces housing deduction	25	
	26	Total Deductions (Line 12 through Line 25)	26	
	27	Nevada Taxable Revenue (Line 11 less Line 26, but not less than $0)	27	
	28	Tax rate per NAICS code category	28	☐☐☐☐☐☐☐
Tax liability	29	Commerce Tax due	29	
	30	Plus penalty	30	
	31	Plus interest	31	
	32	Plus liability established by Department	32	
	33	Less credit(s) approved by Department	33	
	34	Total amount due and payable (Line 29 through Line 33)	34	
	35	Amount remitted with the return	35	

☐ Under penalty of perjury, I certify that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Business Entity authorized representative's signature:		Phone number:	
Name and title:		Date:	

For Department use only

Print

NEVADA DEPARTMENT OF TAXATION

TIRE SURCHARGE FEE

TIRE RETAILER INFORMATION SHEET

Per NRS 444A, effective January 1, 1992, a tire surcharge fee of $1.00 per tire for a vehicle, shall be collected. "Tire for a vehicle" includes a tire for a motorized vehicle that is 12 inches or larger in diameter, but does not include a recapped tire or used tire which is sold again. "Vehicle" means any device in, upon or by which any person or property is or may be transported or drawn upon land. The term does not include:

a) Devices moved by human or electrical power;
b) Commercial coaches as defined in NRS 489.062; and
c) Mobile homes as defined in NRS 489.120.

A retailer who sells a new tire for a vehicle to a customer for his use and not for resale shall collect, along with the applicable Sales and Use Tax, the fee of $1.00 per tire. The seller shall remit 95 percent of the collections to the Department of Taxation on the Tire Surcharge Fee Return. The remaining 5 percent may be retained by the seller to cover his related administrative costs. The tax is due the last day of the following month.

To register as a tire retailer in the State of Nevada, send a copy of your completed Nevada Business Registration, noting "Sale of Tires" to the Department of Taxation at 1550 College Parkway #115, Carson City, NV 89706. The Tire Tax Return will be sent on a monthly basis.

If you have questions or are no longer selling tires at retail, please contact the Tire Tax Examiner, in the Carson City Taxation office at (775) 684-2117 or by writing to the Department of Taxation at the address shown above.

NEVADA DEPT OF TAXATION

TIRE SURCHARGE FEE RETURN

TID or Account No.

Mail Original to:
Nevada Department of Taxation
1550 College Parkway, Rm. 115
Carson City, NV 89706
Phone: (775) 684-2000

FOR DEPARTMENT USE ONLY

Amount _____

Check # _____

Date _____

Initials _____

For month ending	
Due on or before	
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, notify a Nevada Department of Taxation District Office immediately.

A RETURN MUST BE FILED EVEN IF NO FEE LIABILITY EXISTS

1.	Total Tires [ ] x $1.00 per tire =	$
2.	Less Administrative Allowance 5% (.05 x Line 1)	$ ( )
3.	Net Taxes Due and Payable (Line 1 minus Line 2)	$
4.	Total Penalties (SEE INSTRUCTIONS) (For periods prior to 4/1/2007 the penalty is 10%)	$
5.	Total Interest (SEE INSTRUCTIONS) (Rate change effective 7/1/2011 to .75% for each month)	$
6.	Plus debits as established by the Department of Taxation	$
7.	Minus credits as established by the Department of Taxation	$ ( )
8.	Total Due and Payable (Line 3 + Line 4 + Line 5 + Line 6 - Line 7)	$
9.	Total Amount Remitted with Return	$

DO NOT COMBINE THIS TAX WITH ANY OTHER TAXES

MAKE CHECKS PAYABLE TO NEVADA DEPARTMENT OF TAXATION

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.

SIGNATURE	PHONE NUMBER
TITLE	FEDERAL ID OR SOCIAL SECURITY NUMBER
PRINT NAME	DATE

TIRE RETAILER INFORMATION

Per NRS 444A, effective January 1, 1992, a tire surcharge fee of $1.00 per tire for a vehicle, shall be collected.
"Tire for a vehicle" includes a tire for a motorized vehicle that is 12 inches or larger in diameter, but does not include a recapped tire or used tire which is sold again. "Vehicle" means any device in, upon or by which any person or property is or may be transported or drawn upon land. The term does not include:

a) Devices moved by human or electrical power;
b) Commercial coaches as defined in NRS 489.062; and
c) Mobile homes as defined in NRS 489.120.

A person who sells a new tire for a vehicle to a customer for his use and not for resale shall collect from the purchaser, at the time he collects the applicable sales and use taxes for the sale, a fee of $1.00 per tire. The seller shall transmit 95 percent of the collections to the Department of Taxation on forms provided. Currently, the tax is due the last day of the following month. The remaining 5 percent may be retained by the seller to cover his related administrative costs.

TIRE SURCHARGE FEE RETURN INSTRUCTIONS

NOTE: If Line 1 on the return is 'zero' stop there and go to the Signature portion of the Return.

1. Enter the total number of tires sold in the month, multiply by $1 and enter that amount on Line 1.
2. Multiply the total on Line 1 by 5% (.05) and enter that amount on Line 2.
3. Subtract amount on Line 2 from amount on Line 1 and enter total on Line 3.
4. If this return and payment will not be submitted/postmarked and the taxes paid on or before the due date as shown on the face of the return, the amount of penalty due will be based on the number of days the late payment is made per NAC 360.395. The maximum penalty amount is 10%. Determine the number of days the payment is late and multiply the net tax owed by the appropriate rate shown in the table below. The result is the amount of penalty that should be entered. For example: the taxes are due January 31 but not paid until February 15. The number of days late is 15 so the penalty is 4%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

For reporting periods prior to April 1, 2007 the penalty is 10%.

5. If this return and payment will not be postmarked and the taxes paid on or before the due date as shown on the return, enter the interest on Line 5. Note: 7/1/2011 interest rate change: To calculate interest for each month late after 7/1/2011 , multiply Line 3 × 0.75% (or .0075). To calculate interest for each month late from 7/1/1999 through 6/30/2011, multiply Line 3 × 1% (or .01).
6. Enter any amount due for prior periods for which you have received a Billing for tire tax.
7. Enter the amount due to you for overpayments made in prior periods for which you have received a credit notice. Do not take the credit if you have asked for a refund. NOTE: Only credits established by the Department may be used.
8. Add Line 3 to Lines 4, 5 and 6. Continue by subtracting Line 7 from that sum. This is the Total Due and Payable to be entered on Line 8.
9. Enter the total amount remitted with this return on Line 9.

Mail to: Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

If you have questions concerning this return, please contact the Carson City District Office at 775-684-2117.

NEVADA DEPARTMENT OF TAXATION

HOW TO AMEND OR CORRECT A RETURN

(INSTRUCTIONS APPLY TO ALL TAX TYPES)

To communicate amendments or corrections that need to be made on a tax return, an 'amended return' must be submitted to the Department reflecting these changes in the following manner.

1. Include a copy of the original return.
2. Write the word "AMENDED" in black in the upper right-hand corner of the return.
3. Line-through the original figures, in black, **leaving original figures legible.**
4. Enter corrected figures, in black, next to or above the lined-through figures.
5. Enter amount of credit claimed (if any) or amount due.
6. Include a WRITTEN EXPLANATION AND DOCUMENTATION (such as credit memos, exemption certificates, adjustments, etc.) substantiating the basis of the amendment(s).
7. If the amended returns results in a credit, a credit will be issued to satisfy current/future liabilities.
8. Email the amended return along with any additional documentation to nevadaolt@tax.state.nv.us OR mail your amended return to: Department of Taxation, 1550 College Parkway Suite 115, Carson City NV 89706

If additional tax is due, please remit payment along with applicable penalty and interest.

The Department will send written notice when a credit request has been processed and the credit is available for use or refund if no longer in business**. Please do not use or apply a credit prior to receiving Departmental notification that the credit is available.**

Please see example on next page.

NEVADA DEPARTMENT OF TAXATION

TID No: 001-TX- -

COMBINED SALES AND USE TAX RETURN

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

For Department Use Only

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

Sample

For Periods After 07/01/06

For Month Ending :

Due on or before:
Date Filed:

AMENDED

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

IF NO TAX IS DUE, A NEW LICENSE AND PENALTY AND INTEREST WILL APPLY.

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY)	SALES TAX: TOTAL SALES	SALES TAX: EXEMPT SALES	SALES TAX: TAXABLE SALES	SALES TAX: TAX RATE	SALES TAX: CALCULATED TAX	USE TAX: AMOUNT SUBJECT TO USE TAX	USE TAX: TAX RATE	USE TAX: CALCULATED TAX
TAX CALCULATION FORMULA	COLUMN A	- COLUMN B	= COLUMN C	x COLUMN D	= COLUMN E	COLUMN F	x COLUMN G	= COLUMN H
01 CHURCHILL				7.600%	41.25		7.600%	
02 CLARK	~~5,000.00~~	500.00	~~5,000.00~~	8.250%	~~412.50~~		8.250%	
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 LANDER				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%			7.125%	
TOTALS	~~5,000.00~~		~~5,000.00~~					

Explanation: Added too many zeros in sales figures. Sales were only $500.00

18. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX	SUM OF COLUMN E → 18a.	40.75 ~~412.50~~	SUM OF COLUMN H → 18b.
19.ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18a x 0.25%)	19.	.10 ~~1.03~~	COLLECTION ALLOWANCE IS FOR SALES TAX ONLY THERE IS NO COLLECTION ALLOWANCE FOR USE TAX
20. NET SALES TAX (LINE 18a - LINE 19)	20.	41.15 ~~411.47~~	
21. NET SALES AND USE TAX (LINE 20 + LINE 18b)	21.	41.15 ~~411.47~~	
22. PENALTY (SEE INSTRUCTIONS FOR RATE)	22.		
23. INTEREST (LINE 21 x 1% x # OF MONTHS PAST DUE)	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.	41.15 ~~411.47~~	
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

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

NEVADA DEPARTMENT OF TAXATION

WHAT YOU NEED TO KNOW ABOUT NEVADA'S LIVE ENTERTAINMENT TAX

Enacted in 2004, Live Entertainment Tax is administered by two State agencies, the Gaming Control Board for live entertainment events held within licensed gaming establishments; and the Department of Taxation for live entertainment events held in other venues and live entertainment provided by escorts and escort services. Laws governing the Live Entertainment Tax are Nevada Revised Statute (NRS) Chapter 368A -Tax on Live Entertainment; and Nevada Administrative Code (NAC) Chapter 368A. Both can be found on the Nevada Legislature's website at **http://www.leg.state.nv.us/**

If you are a licensed gaming establishment please refer to the Nevada Gaming Control Board website at http://gaming.nv.gov for additional information.

Q. How is Live Entertainment defined?

A. Live Entertainment is defined by statute as meaning any activity provided for pleasure, enjoyment, recreation, relaxation, diversion or other similar purpose by a person or persons who are physically present when providing an activity to a patron or group of patrons who are physically present. It includes without limitation to one or more of the following:

- Music or vocals provided by one or more professional or amateur musicians or vocalists;
- Dancing performed by one or more professional or amateur dancers or performers, including, without limitation dancing performed by one or more persons who are nude or partially nude;
- Acting or drama provided by one or more professional or amateur actors or players;
- Acrobatics or stunts provided by one or more professional or amateur acrobats, performers or stunt persons;
- Animal stunts or performances induced by one or more animal handlers or trainers, except animal behaviors induced by animal trainers or caretakers primarily for the purpose of education and scientific research;
- Athletic or sporting contests, events or exhibitions provided by one or more professional or amateur athletes or sportsmen except an athletic contest event or exhibition conducted by a professional team based in this State if the professional team based in this State is a participant in the contest, event or exhibition.
- Comedy or magic provided by one or more professional or amateur comedians, magicians, illusionists, entertainers or performers.
- A show or production involving any combination of the activities described above.

- · A performance by a disc jockey who presents recorded music.
- · An escort who is escorting one or more persons at a location or locations in this State.

It excludes the following:

- Television, radio, closed circuit or Internet broadcasts of live entertainment.
- Entertainment provided by a patron or patrons, including, without limitation, singing by patrons or dancing by or between patrons if they receive no compensation from any source for providing the entertainment.
- An activity that is an uncompensated, spontaneous performance that is not longer than 20 minutes during a 60-minute period;
- An activity described in the section above that does not constitute a performance, including, without limitation, go-go dancing; or
- Marketing or promotional activities, including, without limitation, dancing or singing that is for a period that does not exceed 20 minutes during a 60-minute period and that is associated with the serving of food and beverages, for example bartenders, waiters or waitress.

Q. Who is responsible for this tax?

A. NRS 368A.110 defines the taxpayer for non-gaming facilities as the owner or operator of the facility where the live entertainment is provided; or in the case of a publicly owned facility or public land, the person who collects the taxable receipts. It also includes an escort or escort service. An escort means a person who, for monetary consideration, in the form of a fee, commission or salary, dates, socializes, visits, consorts with or accompanies another or others to or about social affairs, entertainments or places of amusement or within any place of public resort or within any private quarters. An escort service means a person who for a fee, commission, profit, payment or other monetary consideration, furnishes, refers, or offers to furnish or refer an escort to a patron.

It does not include a person who advertises, or works as an employee, agent or independent contractor for a person who advertises that sexual conduct will be provided to a patron, or who solicits, offers to provide or provides acts of sexual conduct to a patron.

Q. What are the Live Entertainment Tax rates?

A. Effective October 1, 2015 the rate is 9% of the admission charge to a facility that provides live entertainment with a minimum occupancy of 200; or 9% of the charge, expressed in money, for the live entertainment provided by an escort.

Prior to October 1, 2015 the Live Entertainment Tax was two tiered with a 10% tax rate and a 5% tax rate based upon the "maximum occupancy" of the facility where live entertainment was taking place. For a facility with a minimum occupancy of 200and a maximum of 7,499 the 10% tax rate applied to the admission charge, merchandise, food and refreshments sold at the event. For facilities with occupancy of 7,500 or more, the 5% tax rate applied to admission charges only.

Q. Does the existence of an admission charge automatically trigger the Live Entertainment Tax?

A. No. If there is no live entertainment being provided, then the tax does not apply. However, when the admission charge is imposed prior to the start of live entertainment, the admission charge is taxable.

Q. How is "maximum occupancy" determined?

A. The "maximum occupancy" of the facility where the live entertainment is taking place is determined by using the following criteria in order of priority: a) The maximum occupancy established for the facility by the State Fire Marshall, or by another local government agency; b) If the facility occupancy is not established, then by the maximum occupancy designated on any permits required for the event; or c) If such a permit does not designate the maximum occupancy of the facility, the actual seating capacity of the facility will be used.

Q. What is the registration fee for Live Entertainment Tax?

A. There is no registration fee for this tax. A taxpayer who intends to provide live entertainment at a facility that is not in a licensed gaming establishment or an escort or escort service shall contact the Department of Taxation and register to collect and remit the Live Entertainment Tax.

Q. What is the reporting frequency for Live Entertainment Tax?

A. The reporting frequency is monthly. The Live Entertainment Tax returns should be filed on or before the last day of the month, reporting the amount of taxable receipts for the preceding month. A return must be filed even when there are no live entertainment events in the month and the tax is zero.

Q. Can a taxpayer charge their patrons the Live Entertainment Tax they are required to pay?

A. Yes. The Live Entertainment Tax must be added to and collected from the purchaser at the time of purchase or payment of escort services. Each ticket for admission to a facility where live entertainment is provided must show on its face the admission charge or the seller of the admission must prominently display a notice disclosing the admission charge at the box office or other place where the charge is made. Taxpayers are required to keep their records for at least 4 years.

Q. Are there any Live Entertainment events not subject to the tax?

A. Yes:

- Live entertainment that is governed by the Nevada Interscholastic Activities Association pursuant to NRS 386.420 to 386.470, inclusive, or is provided or sponsored by an elementary school, junior high school, middle school or high school, if only pupils or faculty provide the live entertainment.
- An athletic contest, event, tournament or exhibition provided by an institution of the Nevada System of Higher Education, if students of such an institution are contestants in the contest, event, tournament or exhibition.
- Live entertainment that is provided by or entirely for the benefit of a nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c), or a nonprofit corporation organized or existing under the provisions of chapter 82 of NRS only if the number of tickets to the live entertainment which are offered for sale or other distribution to patrons, either directly or indirectly through a partner, subsidiary, client, affiliate or other collaborator, is less than 7,500.
- Any boxing contest or exhibition governed by the provisions of chapter 467 of NRS.
- Live entertainment that is provided at a facility with a maximum occupancy of less than 200 persons unless the live entertainment is provided by an escort.
- Live entertainment that is provided at a trade show.
- Music performed by musicians who move constantly through the audience if no other form of live entertainment is afforded to the patrons.
- Live entertainment that is provided in the common area of a shopping mall, whether indoors or out, unless the entertainment is provided in a facility located within the mall.
- Food and product demonstrations provided at a shopping mall, a craft show or an establishment that sells grocery products, housewares, hardware or other supplies for the home.
- Live entertainment that is incidental to an amusement ride, a motion simulator or a similar digital, electronic, mechanical or electromechanical attraction.
- A race scheduled at a race track in this State and sanctioned bythe National Association for Stock Car Auto Racing, if two or more such races are held at that race track during the same calendar year.
- An athletic contest, event or exhibition conducted by a professional team based in this State if the professional team based in this State is a participant in the contest, event or exhibition.

Q. What special steps should a taxpayer take if they intend to consider an event exempt from the Live Entertainment Tax?

A. NRS 368A.200 (4)(d) provides guidance as to when an event is not subject to the tax because the proceeds go to a qualifying organization and less than 7500 tickets are offered for sale. The taxpayer is responsible to ensure a non-profit organization qualifies for exempt status from Live Entertainment Tax. If

it is subsequently determined that the taxpayer failed to pay taxes on an event that was improperly treated as a non-profit benefit, the Live Entertainment Tax will be assessed on all admissions.

Taxpayers must maintain records showing they were entitled to exempt a non-profit organization from Live Entertainment Tax. Taxpayers are responsible for ensuring that the organization qualifies as a non-profit entity and qualifies for exemption from Live Entertainment Tax because less than 7,500 tickets are offered for sale. In addition, the taxpayer must keep detailed records showing the amounts collected, the amounts remitted to the non-profit organization, and the direct supportable costs associated with the event. A copy of the agreement between the taxpayer and the qualifying organization must also be maintained. NAC 368A.160

Q. What is included in a taxable admission charge?

A. The full amount paid for access to a live entertainment venue is included in the taxable admission charge including any service charge that is received by the taxpayer. It includes the full amount received by an escort or escort service. NRS 368A.200(2)(b) and NAC 368A.150 allow a deduction for gratuities directly or indirectly remitted to persons employed at the facility where live entertainment is provided and a service charge imposed in connection with the use of a credit card or debit card which is collected and retained by persons other than the taxpayer, as long as these fees are supported by documentation. Also excluded are amounts imposed and retained by a ticket broker or a ticket service provider.

Q. Are speeches by motivational, informational or political speakers considered Live Entertainment?

A. No, unless the speaker engages in other activities considered live entertainment.

Q. Are circuses Live Entertainment?

A. Yes, a circus typically combines a number of activities specifically defined as live entertainment in NRS 368A.090(2)(a).

Q. In an event that has been determined to have entertainment that is not considered "Live Entertainment" under the definition found in NRS 368A.090, what if someone sings a song such as the National Anthem as part of the event? Is the event now taxable?

A. No, in most cases. While it is true that singing is a form of live entertainment, in most cases the singing of the National Anthem or similar presentation, is entirely incidental to the event itself. While this specific issue is not addressed in the law or regulation, the informal policy stated herein conforms to the concept stated in NRS 368A.090(2)(b) regarding performances that are not considered live entertainment. This guidance applies only to the cases where any singing remains <u>incidental</u> to the event. Generally, singing will be deemed incidental to the event if only one song is sung during an event that otherwise included no other live entertainment.

NEVADA DEPARTMENT OF TAXATION

LIVE ENTERTAINMENT TAX RETURN
NON-GAMING FACILITIES (Effective October 1, 2015)

TID:

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY SUITE 115
CARSON CITY NV 89706

FOR DEPARTMENT USE ONLY

DATE:

CHECK AMOUNT: CHECK NO:

POSTMARK: INITIALS:

For month ending

Due on or before

Date paid

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

1.	ADMISSION CHARGES	$
2.	ESCORT SERVICE CHARGES	$
3.	TOTAL CALCULATED TAXABLE AMOUNT (LINE 1 + LINE 2)	$
4.	NET LIVE ENTERTAINMENT TAX (LINE 3 X 9%)	$
5.	PENALTY (SEE INSTRUCTIONS FOR RATE)	$
6.	INTEREST (LINE 4 X .75% X # MONTHS PAST DUE)	$
7.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	$
8.	LESS CREDIT(S) APPROVED BY THE DEPARTMENT	$ ( )
9.	TOTAL AMOUNT DUE AND PAYABLE (LINE 4 + LINE 5 + LINE 6 + LINE 7 - LINE 8)	$
10.	TOTAL AMOUNT REMITTED WITH RETURN	$

MAKE CHECKS PAYABLE TO
NEVADA DEPARTMENT OF TAXATION

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

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT DATE PHONE NUMBER (WITH AREA CODE)

TITLE FEDERAL TAX ID NUMBER (EIN OR SSN)

PLEASE SUBMIT IN THE ENVELOPE PROVIDED

LIVE ENTERTAINMENT TAX INSTRUCTIONS

NON-GAMING FACILITIES

CALCULATION OF ADMISSION CHARGES:

Taxable admission charges include, without limitation, any entertainment fees, cover charges, table reservation fees, or required minimum purchase of food, refreshment or merchandise, a membership fee or any other fee or charge that is required to be paid in exchange for admission to a facility where live entertainment is provided.

LINE 1. Enter the total taxable admission charges for the month.

LINE 2. Enter the total amount expressed in terms of money of consideration paid for the live entertainment provided by an escort.

LINE 3. Enter the total taxable amount (Line 1 + Line 2).

LINE 4. Enter the tax amount due (Line 3 x 9% (.09)).

LINE 5. If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days late the payment is made per NAC 360.395. The maximum penalty amount is 10%. See table below:

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

Determine the number of days late the payment is, and multiply the net tax owed by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, if the taxes were due January 31, but not paid until February 15, the number of days late is 15 so the penalty is 4%.

LINE 6. If this return will not be postmarked and the taxes paid on or before the due date as shown on the face of this return, interest of .75% (.0075) per month or fraction of a month late is due. Interest is calculated on the tax due (line 4).

LINE 7. Enter only those liabilities that have been established for prior months by the Department. Contact the Department to verify liabilities.

LINE 8. Enter only those credit(s) that have been approved by the Department. Contact the Department to verify before taking credit(s).

LINE 9. Total Lines 4, 5, 6, & 7 then subtract Line 8 and enter result.

LINE 10. Enter the amount remitted with return.

ADDITIONAL INFORMATION:

If your location is licensed by the Gaming Control Board, please contact them as the tax is due to Gaming, and not the Department of Taxation .

If you have questions concerning this return, please call the Live Entertainment Tax Examiner at 775-684-2177.
The Department of Taxation Carson City Office main number is 775-684-2000 and Fax number is 775-684-2020.

Questions on Senate Bill 376

Transportation Connection Tax (TCT)

What is the TCT?

TCT is an excise tax of 3% on passenger transportation applying the tax to transportation network companies, common motor carriers of passenger and taxicabs.

Who is responsible to file the TCT?

All Common Motor Carrier of passengers, Taxicab and Transportation Network Companies.

How do I register for TCT?

The Nevada Business Registration (NBR) form is used to register for any tax with the Department. To apply you may go to Nevada Department of Taxation's website address at **www.tax.nv.gov** fill out the NBR form and submit it by either mailing the application to the Carson City Office at 1550 College Parkway, Suite 115, Carson City, NV 89706 or you can email the registration form to: **nevadaolt@tax.state.nv.us** . The Departments Call Center is available from 8am to 5pm Pacific time Monday through Friday at 1-866-962- 3707 to assist with any questions. In addition the Department receives information from the Nevada Transportation Authority and the Nevada Taxicab Authority about the transportation businesses licensed to operate in the State and will automatically register these taxpayers.

How do I file/report the TCT return?

The TCT return is located on the Department's website. Click link: **Excise Tax Forms.** Once the return has been filled out, you have the option to either mail the return to Nevada Department of Taxation at: 1550 College Parkway, Carson City, NV 89706 or email the return to **nevadaolt@tax.state.nv.us** . The check will still need to be mailed in to the Carson City address.

How do I determine the amount of tax that is due?

The excise tax is imposed on the total fare: without limitation on all fees, surcharges, technology fees, convenience charges for the use of a credit or debit card and any other amount that is part of the fare.

When is the return due?

The TCT return is due and payable to the Department monthly on or before the last day of the month next succeeding each month. The first return is due by the end of October 2015 for all common motor carrier and taxicab companies. Once the Transportation Network Companies receive their license to operate, they will be required to file monthly.

NEVADA DEPARTMENT OF TAXATION

TID No: 001-TX- _____ - ____

Transportation Connection Tax

Common Carrier, Taxicabs, Transportation Networks

For Department Use Only

MAIL ORIGINAL TO: NEVADA DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
CARSON CITY, NV 89706

Return for month ending

Due on or before

Date paid

If the address as shown is incorrect, please make any corrections before mailing the return.

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

COMMON MOTOR CARRIERS OF PASSENGERS

1. TOTAL FARES CHARGED THIS MONTH — 1.

TAXICAB

2. TOTAL FARES CHARGED THIS MONTH — 2.

TRANSPORTATION NETWORK COMPANY

3. TOTAL FARES CHARGED THIS MONTH — 3.
4. TOTAL COMBINED FARES CHARGED THIS MONTH- (Line 1 + Line 2 + Line 3) — 4.
5. TOTAL CALCULATED TAX [Line 4 x 3% (0.03)] — 5.
6. CREDITS (Overpayments as determined by the Department) — 6.
7. NET TAX DUE (Line 5 minus Line 6) — 7.
8. PENALTY IF LATE (See Instructions) — 8.
9. INTEREST IF LATE (See Instructions) — 9.
10. OUTSTANDING LIABILITIES (As determined by the Department) — 10.
11. TOTAL AMOUNT DUE AND PAYABLE (Line 7 + Line 8 + Line 9 + Line 10) — 11.
12. AMOUNT PAID — 12.

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

MAKE CHECKS PAYABLE TO NEVADA DEPT OF TAXATION

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

To email, save this form to your computer and email the attachment to nevadaolt@tax.state.nv.us with the subject of 'Passenger Transportation return'. Your email, including attachments, cannot exceed 10 MB.

NEVADA DEPARTMENT OF TAXATION
TRANSPORTATION CONNECTION TAX

Definitions:

NRS 706.041 "Common motor carrier of passengers" defined. "Common motor carrier of passengers" means any person or operator, including a taxicab motor carrier, who is held out to the public as willing to transport by vehicle from place to place, either upon fixed route or on-call operations, passengers or passengers and light express for all who may choose to employ the person or operator.

NRS 706.8816 " Taxicab" defined.

1. "Taxicab" means a motor vehicle or vehicles which is designed or constructed to accommodate and transport not more than six passengers, including the driver, and is:
   (a) Fitted with a taximeter or other device to indicate and determine the passenger fare charged;
   (b) Used in the transportation of passengers or light express or both for which a charge or fee is received; or (c) Operated in any service which is held out to the public as being available for the transportation of passengers from place to place in the State of Nevada.
2. "Taxicab" does not include a motor vehicle of:
   (a) A common motor carrier.
   (b) A contract motor carrier which operates along fixed routes.
   (c) An employer who operates the vehicle for the transportation of the employees of that employer, whether or not the employees pay for the transportation.

AB176 Sec. 19 "Transportation Network Company" or "company" means an entity that uses a digital network or software application service to connect a passenger to a driver who can provide transportation services to the passenger.

RETURN INSTRUCTIONS:

1. **Common Carriers of Passengers: Enter the amount of fares charged this month.**
2. **Taxicab: Enter the amount of fares charged this month.**
3. **Transportation Network Company: Enter the amount of fares charged this month.**
4. **Enter total amount of fares this month (Line 1 + Line 2 + Line 3)**
5. **Calculated Tax- Multiply Line 4 x 3% (0.03)**
6. **Credits - Enter the amount of overpayment of Passenger Transportation Tax made in prior reporting periods for which you have received a Department of Taxation credit notice.**
7. **Enter Net Tax Due. (Line 5 minus Line 6)**
8. **Penalty- If this return is not submitted/postmarked and taxes are not paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days the payment is late per NAC 360.395 (see table below). The maximum penalty amount is 10%. Determine the number of days late the payment is, and multiply the net tax owed (Line 5) by the appropriate rate based on the table below. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.**

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

9. **Interest- To calculate interest for each month late, multiply Line 5 x 0.75% (or .0075). The penalty and interest amounts are automatically calculated if you complete this form on-line.**
10. **Outstanding Liabilities - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.**
11. **Total Amount Due. (Line 7 + Line 8 + line 9 + Line 10)**
12. **Amount Paid - Enter the amount remitted with this return.**

NEVADA DEPARTMENT OF TAXATION

ONE-TIME SPECIAL EVENT PERMITS

PROMOTERS – ORGANIZERS - COORDINATORS

PROMOTERS of one-time special events should contact the Department of Taxation at least TWO weeks prior to register the scheduled event. These are events where retail sales of tangible property occur and include, but are not limited to: auto shows, gun shows, sport shows, concerts, carnivals, flea markets and trade shows. A one-time permit is not required for a trade show that is not open to the public and where NO retail sales occur. Admission charges to certain events deemed to be live entertainment, and the sale of tangible goods at such events, may be subject to Live Entertainment Tax under NRS 368A. If retail sales are transacted, the promoter will be required to follow the instructions below, complete the application and submit it to the Department before a One-Time Event packet can be sent for distribution to your vendors. All non-profit entities must qualify as a Nevada religious, charitable or educational organization and apply with the Department for a sales tax exemption. The Promoter must obtain a copy of the organization's exemption letter; otherwise that vendor must collect sales tax.

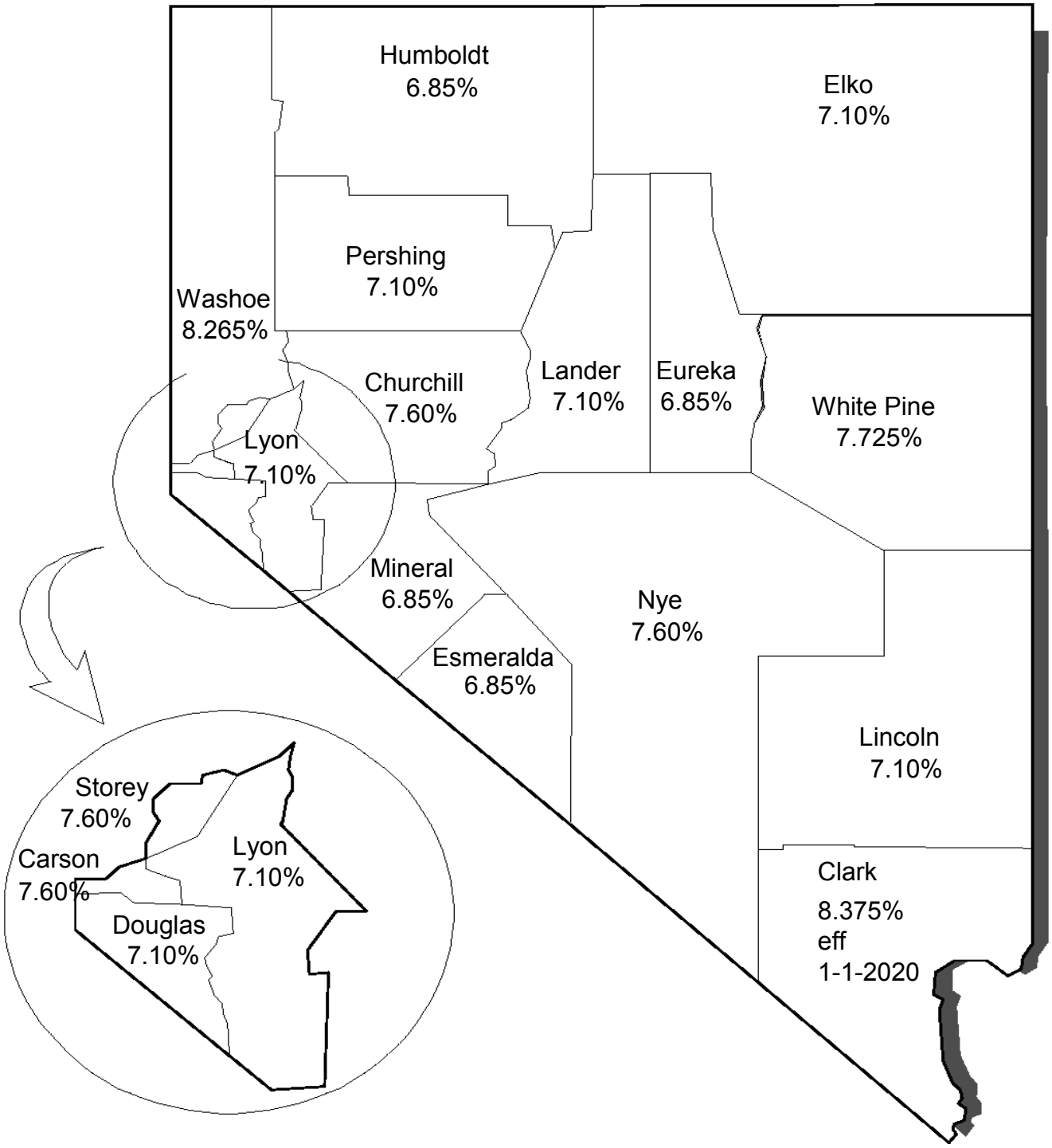
VENDORS – EXHIBITORS – PARTICIPANTS

If you are an exhibitor attending a one-time special event, tradeshow, convention or a participant in a flea market, contact your event promoter to declare if you will be a vendor transacting sales of tangible products at the event. The promoter will provide those VENDORS a "one-time sales tax return". Vendors will be required to complete this return and remit it with the sales tax collected back to the promoter at the end of the event. The promoter will forward the completed return and your payment to the Department on your behalf. All checks should be made payable to the Nevada Department of Taxation. If you sell at more than two events in Nevada during a twelve month period, you must register with the Department and obtain your own Sales & Use Tax Permit. If you require further assistance contact the Department's Call Center at (866) 962-3707.

COMPLIANCE

Every person or business that makes sales of tangible products must lawfully collect sales tax per NRS 360.090, 372.725. Use tax is due on products that are given away without charge that have significant value (NRS 372.7275). Food vendors who sell prepared food intended for immediate consumption are required to collect and remit sales tax. Prepared food items include items sold in a heated state or heated by the seller, food made from two or more ingredients mixed together, or food sold with eating utensils, such as plates, cutlery, napkins glasses or straws. Bakery items, such as bread, rolls cookies, etc., are not taxable unless sold with eating utensils or sold in a heated state. Farmers' market vendors who sell only fresh produce to be cooked or consumed at a later date do not need to collect sales tax. Contact the Carson City office if there will be liquor, cigarettes or other tobacco products sold or given away without charge at the event. These commodities are subject to special laws and regulations. If sales tax is included in the selling price, you must post a sign to that effect. Department Revenue Officers may visit events to ensure vendors are collecting sales tax and the taxes are remitted to the promoter when the event closes.

COUNTY MAP OF NEVADA



NEVADA CITY LIST

Acoma .....Lincoln
Acton..... Clark
Adaven .....Nye
Adelaide ..... Humboldt
Alamo.....Lincoln
Alazon .....Elko
Alkali..... Esmeralda
Altenburg Hill ..... Lander
Alunite..... Clark
Amargosa Valley.....Nye
Anderson ..... Washoe
Antone's Station (site) .Mineral
Arabia (site)..... Pershing
Arden..... Clark
Arlemont ..... Esmeralda
Arthur .....Elko
Ascalon (site) ..... Pershing
Ash Springs .....Lincoln
Atlanta.....Lincoln
Aura.....Elko
Aurora (site) .....Mineral
Austin ..... Lander
Babbitt.....Mineral
Baker ..... White Pine
Bard..... Clark
Basalt.....Mineral
Battle Mountain..... Lander
Beatty .....Nye
Beleville .....Mineral
Belmont (site).....Nye
Beowawe ..... Eureka
Berlin (site) .....Nye
Betty O'Neil ..... Lander
Big Canyon (site) ..... Washoe
Black Rock ..... Esmeralda
Black Springs ..... Washoe
Blair Junction ..... Esmeralda
Blair..... Esmeralda
Blue Diamond ..... Clark
Bolivia..... Churchill
Boomtown..... Washoe
Border Town ..... Washoe
Boulder City..... Clark
Broken Hills (site).....Mineral
Bronte (site)..... Washoe
Bullfrog (site) .....Nye
Bullion.....Elko
Bullionville..... Lincoln
Bunkerville..... Clark
Byron..... Clark
Cactus Springs..... Clark
Cal Nev Ari ..... Clark
Caliente .....Lincoln
Callahan Ranch ..... Washoe
Camp Douglas (site).....Mineral
Candelaria Mine.....Mineral
Cape Horn Overland ..... Lander
Carlin.....Elko
Carp.....Lincoln
Carroll Station ..... Lander
Carson City..... Carson City
Carters Station..... Douglas
Carver's Station.....Nye
Caselton.....Lincoln
Cave Creek.....Elko
Centerville..... Douglas
Central Ely ..... White Pine
Chalk Wells..... Churchill
Charleston Park ..... Clark
Charleston .....Elko
Cherry Creek ..... White Pine
Chichester Estates ..... Douglas
Chief Mining District ...Lincoln
China Camp (site) .....Mineral
Churchill..... Lyon
Clan Alpine ..... Churchill
Clifton ..... Lyon
Coaldale ..... Esmeralda
Cold Springs..... Churchill
Cold Springs..... Washoe
Columbus ..... Esmeralda
Como Mining District ..... Lyon
Contract.....Elko
Conway Stage Station ..... Lyon
Copper Basin..... Lander
Copper Canyon..... Lander
Coppereid ..... Churchill
Cordero Mine .....Humboldt
Corn Creek ..... Clark
Cornucopia .....Elko
Cortez Mine.....Lander
Cottonwood Cove..... Clark
Cottonwood Toll Station ...Elko
Coyote Hole..... Esmeralda
Crescent Valley .....Eureka
Crescent..... Clark
Crescent.....Lincoln
Crestline .....Lincoln
Crow Springs..... Esmeralda
Crystal Bay ..... Washoe
Crystal ..... Clark
Currant.....Nye
Currie.....Elko
Darrough Hot Springs .....Nye
Daveytown..... Humboldt
Dayton ..... Lyon
Deadhorse Wells (site) .Mineral
Deep Creek.....Elko
Deer Lodge .....Lincoln
Deeth .....Elko
Del Monte (site) .....Mineral
Delamar .....Lincoln
Delano .....Elko
Delphi (site)..... Lyon
Denio Junction ..... Humboldt
Denio ..... Humboldt
Derby..... Washoe
Desert ..... Churchill
Devils Throat..... Clark
Diamond Valley ..... Eureka
Dinner Station .....Elko
Dixie Valley ..... Churchill
Dixie..... Churchill
Duckwater .....Nye
Dun Glen (site) ..... Pershing
Dyer ..... Esmeralda
Eagle Valley Mining.....Lincoln
Eagleville (site) .....Mineral
East Las Vegas ..... Clark
Eastgate ..... Churchill
Easton (site)..... Washoe
Echo Bay ..... Clark
Echo Dam.....Lincoln
Eddyville .....Mineral
Edgemont .....Elko
Elbow, The (site) ..... Lyon
Elburz .....Elko
Elgin .....Lincoln
Elko .....Elko
Ellison Ranch ..... Humboldt
Ellsworth (site) .....Nye
Ely ..... White Pine
Empire ..... Washoe
Eureka.....Eureka
Fairview..... Churchill
Falais ..... Churchill
Fallon..... Churchill
Farrel (site) ..... Pershing
Fay.....Lincoln
Fenelon .....Elko
Ferber Mining District.....Elko
Fernley..... Lyon
Finlay.....Lincoln
Fish Lake Valley..... Esmeralda
Fish Lake Valley.....Nye
Fish Springs.....Douglas
Fitting (site) ..... Pershing
Flanigan..... Washoe
Fletcher (site).....Mineral
Fold Creek .....Elko
Foothill ..... Douglas
Fort Churchill ..... Lyon
Fort Halleck.....Elko
Franktown..... Washoe
Fredricks..... Lyon
Frenchman..... Churchill
Gabbs.....Nye
Galena..... Lander
Gardnerville Ranchos ..Douglas
Gardnerville.....Douglas
Genoa .....Douglas
Gerlach ..... Washoe
Getchell Mine..... Humboldt
Geyser Ranch .....Lincoln
Gilbert..... Esmeralda
Gillis (site)..... Mineral
Gillis Camp (site) ..... Mineral
Gillis Spring (site) ..... Mineral
Gilman Springs.....Lander
Glenbrook .....Douglas
Glendale..... Clark
Golconda.....Humboldt
Gold Acres.....Lander
Gold Bar (site) ..... Nye
Gold Butte ..... Clark
Gold Hill.....Storey
Gold Point..... Esmeralda
Goldbanks (site)..... Pershing
Golden (site) ..... Nye
Golden Valley..... Washoe
Goldfield..... Esmeralda
Goldquartz .....Lander
Goodsprings..... Clark
Halfway House (site) .. Pershing
Halleck..... Elko
Hawthorne ..... Mineral
Hazen.....Churchill
Helene.....Lincoln
Henderson..... Clark
Hercules.....Churchill
Hicks Station (site) ..... Nye
Highland Ranches.....Storey
Hiko .....Lincoln
Hilltop.....Lander
Holbrook Junction .....Douglas
Hooten Well .....Lyon
Hudson (site) .....Lyon
Humboldt City (site)... Pershing
Humboldt House..... Pershing
Huntington Valley ..... Elko
Huxley .....Churchill
Imlay..... Pershing
Incline Village ..... Washoe
Indian Springs..... Clark
Ione ..... Nye
Ivanhoe Mining District.... Elko
Jack Creek ..... Elko
Jackpot..... Elko
Jacobs Well..... Pershing
Jacobsville .....Lander
Jarbidge..... Elko
Jean..... Clark
Jessup.....Churchill
Jiggs..... Elko
Johnnie Mine ..... Nye
Johnson Lane .....Douglas
Joseco .....Lincoln
Juan..... Clark
Jungo .....Humboldt
Kennedy (site)..... Pershing
Kingsbury Grade.....Douglas
Kingsbury .....Douglas
Kingston .....Lander
Klondike ..... Esmeralda
La Panta (site)..... Mineral
La Plata.....Churchill
Lages..... White Pine
Lake Mead Area ..... Clark
Lakeridge .....Douglas
Lakeview .....Carson City
Lamoille..... Elko
Lander.....Lander
Lane City ..... White Pine
Las Vegas ..... Clark
Last Chance ..... Elko
Lathrop Wells ..... Nye
Laughlin..... Clark
Leadville (site)..... Washoe
Ledlie.....Lander
Lee ..... Elko
Lehman Caves ..... White Pine
Lemmon Valley ..... Washoe
Lewis .....Lyon
Lida..... Esmeralda
Lockes..... Nye
Lockwood .....Storey
Logan .....Lincoln
Logandale ..... Clark
Lovelock ..... Pershing
Lower Rochester (site) Pershing
Lucky Boy (site) ..... Mineral
Lucky Nugget..... Elko
Ludwig (site).....Lyon
Lund.....White Pine
Luning..... Mineral
Lux.....Lyon
Magnus (site) ..... Mineral
Majors Place .....White Pine
Manhattan ..... Nye
Marietta..... Mineral
Mark Twain Estates ..... Storey
Marla Bay .....Douglas
Mason .....Lyon
Mazuma (site) .....Pershing
McCarran ……..Storey
McCarran Field.....Clark
McCoy .....Lander
McDermitt .....Humboldt
McGill.....White Pine
McLeans ..... Esmeralda
Meadow Valley..... Elko
Mercury..... Nye
Merrimac Mining Dist ..... Elko
Mesquite ..... Clark
Metalic City ..... Mineral
Metropolis..... Elko
Midas ..... Elko
Middlegate .....Churchill
Midway..... Mineral
Mill City.....Pershing
Millers..... Esmeralda
Mina..... Mineral
Minden.....Douglas
Miriam .....Churchill
Moapa .....Clark
Mogul.....Washoe
Moho..... Mineral
Montello..... Elko
Montezuma ..... Esmeralda
Morgan.....Lyon
MoundHouse .....Lyon
Mount Charleston ..... Clark
Mount Rose..... Washoe
Mountain City..... Elko
Mt. Airy .....Lander
Mt. Montgomery..... Mineral
Mustang ..... Storey
Narrows.....Clark
Nelson.....Clark
New Empire .....Carson City
New Pass Mine .....Lander
New Washoe City.....Washoe
Nightingale (site) .....Pershing
Nivloc ..... Esmeralda
Nixon .....Washoe
Nolan (site) ..... Mineral
Nordyke .....Lyon
North Battle Mountain...Lander
North Fork ..... Elko
North Las Vegas .....Clark
Nyala..... Nye
Oasis ..... Elko
Old Bullion ..... Elko
Old Telegraph Stn.....Churchill
Old Washoe City..... Washoe
Olinghouse..... Washoe
Oliver Park.....Douglas
Oreana.....Pershing
Oro City (site) ..... Mineral
Orovada.....Humboldt
Osceola (site) .....White Pine
Overland Mail Stn .....Churchill
Overland Stage Stn ....Churchill
Overton .....Clark
Owyhee ..... Elko
Packard (site) .....Pershing
Pahranagat Mining..... Lincoln
Pahrump..... Nye
Painted Rock..... Storey
Palamino Valley.....Washoe
Palisade.....Eureka
Palmetto ..... Esmeralda
Pamlico (site)..... Mineral
Panaca ..... Lincoln
Panther Valley.....Washoe
Paradise Valley .....Humboldt
Paradise Well .....Humboldt
Parman .....Churchill
Patrick ……..Washoe
Patsville..... Elko
Pequop ..... Elko
Petersons Station..... Lander
Pine Grove ..... Lyon
Pioche..... Lincoln
Pittman .....Clark
Placerites (site).....Pershing
Pleasant Valley.....Washoe
Poker Brown (site) .....Pershing
Poker Brown Camp ....Pershing
Porter Station ..... Churchill
Potts (site) ..... Nye
Preston .....White Pine
Primm……Clark
Pritchards Station (site)..... Nye
Pronto..... Humboldt
Pyramid (site).....Washoe
Queen Valley..... Mineral
Quinn River Crsng ... Humboldt
Rabbithole.....Pershing
Rachel ..... Lincoln
Ragtown ..... Churchill
Ramsey (site) ..... Lyon
Ravenel ..... Lyon
Rawhide (site) ..... Mineral
Rebel Creek..... Humboldt
Red House..... Humboldt
Redlich (site)..... Mineral
Reese River ..... Lander
Regent (site) ..... Mineral
Reno .....Washoe
Reno-Stead.....Washoe
Rhodes (site) ..... Mineral
Rhyolite (site)..... Nye
Ridgeview Estates..... Douglas
Rio Tinto ..... Elko
Ripley.....Clark
Riverside .....Clark
Roach .....Clark
Rochester (site) .....Pershing
Rockland ..... Lyon
Rose Valley..... Lincoln
Round Mountain ..... Nye
Roundhill ..... Douglas
Rowe ..... Lyon
Rox..... Lincoln
Ruby Valley ..... Elko
Ruth.....White Pine
Rye Patch .....Pershing
Ryndon..... Elko
Salt Wells..... Churchill
San Antonio (site) ..... Nye
San Jacinto ..... Elko
Sand Pass .....Washoe
Sand Springs ..... Churchill
Sandy Valley.....Clark
Sandy.....Clark
Schurz ..... Mineral
Scossa (site) .....Pershing
Scotty's Junction..... Nye
Searchlight .....Clark
Seven Troughs (site) ...Pershing
Shantytown ..... Elko
Sharp's Ranch ..... Nye
Silver City ..... Lyon
Silver Hill..... Churchill
Silver Park..... Lincoln
Silver Peak .....Esmeralda
Silver Springs..... Lyon
Simon (site)..... Mineral
Simpson ..... Lyon
Skyland ..... Douglas
Sloan .....Clark
Smith..... Lyon
Smoke Creek (site).....Washoe
Smoke Creek Station ...Washoe
Sod House ..... Humboldt
Sodaville ..... Mineral
Sonoma (site) ..... Lyon
Spanish Springs.....Washoe
Sparks.....Washoe
Spring City..... Humboldt
Spring Creek ..... Elko
Spring Valley .....Pershing
Springdale (site) ..... Nye
Sprucemont ..... Elko
Stagecoach..... Lyon
Stateline.....Clark
Stateline..... Douglas
Stateline.....Esmeralda
Steamboat Springs.....Washoe
Stewart ..... Carson City
Stillwater ..... Churchill
Stonehouse ..... Pershing
Sulphur ..... Humboldt
Summit Lake ..... Humboldt
Sun Valley.....Washoe
Sunnyside .....Nye
Sunridge ..... Douglas
Sutcliffe.....Washoe
Sutor .....Clark
Sutro (site)..... Lyon
Sweetwater ..... Lyon
Tahoe Village ..... Douglas
Talapoosa ..... Lyon
Tecoma.....Elko
Tempiute ..... Lincoln
Tenabo ..... Lander
Tenmile (site) ..... Pershing
Thacker Ranch Stage.. Pershing
Thompson..... Lyon
Toano .....Elko
Tokop .....Esmeralda
Tollhouse..... Humboldt
Tonopah .....Nye
Topaz Lake..... Douglas
Topaz Ranch Estates Douglas
Toulon (site)..... Pershing
Tracy .....Washoe
Trinity..... Churchill
Tungsten..... Pershing
Tuscarora.....Elko
Tybo (site) .....Nye
Unionville..... Pershing
Ursine ..... Lincoln
Valery (site)..... Pershing
Valmy..... Humboldt
Verdi.....Washoe
Vernon..... Pershing
Victor ..... Churchill
Victoria.....Elko
Virgin Valley.....Clark
Virginia City Highlands . Storey
Virginia City..... Storey
Virginia Foothills .....Washoe
Vista .....Washoe
Vya (site).....Washoe
Wabuska..... Lyon
Wadsworth .....Washoe
Walker Lake .....Mineral
Wally's Hot Springs.... Douglas
Washoe City.....Washoe
Weed Heights ..... Lyon
Weeks..... Lyon
Weepah.....Esmeralda
Wellington..... Lyon
Wells .....Elko
Wendover .....Elko
West Wendover.....Elko
West Wood..... Douglas
Western Hills.....Elko
Westgate..... Churchill
White Plains ..... Churchill
White Rock .....Elko
White.....Clark
Wichman ..... Lyon
Wild Horse Crossing.....Elko
Wild Horse .....Elko
Wilkins .....Elko
Willard (site) ..... Pershing
Williams Gravel Mine..Washoe
Willow Creek ..... Pershing
Willowbend..... Douglas
Win Haven ..... Douglas
Winnemucca..... Humboldt
Wonder..... Churchill
Woolsey (site) ..... Pershing
Yankee Blade ..... Lander
Yerington ..... Lyon
Yomba.....Nye
Zenobia (site) .....Washoe
Zephyr Cove..... Douglas

NEVADA CITY LIST BY COUNTY

Carson City
Carson City
Lakeview
New Empire
Stewart

Churchill
Bolivia
Chalk Wells
Clan Alpine
Cold Springs
Coppereid
Desert
Dixie
Dixie Valley
Eastgate
Fairview
Falais
Fallon
Frenchman
Hazen
Hercules
Huxley
Jessup
La Plata
Middlegate
Miriam
Old Telegraph Stn
Overland Mail Stn
Overland Stage Stn
Parman
Porter Station
Ragtown
Salt Wells
Sand Springs
Silver Hill
Stillwater
Trinity
Victor
Westgate
White Plains
Wonder

Clark
Acton
Alunite
Arden
Bard
Blue Diamond
Boulder City
Bunkerville
Byron
Cactus Springs
Cal Nev Ari
Charleston Park
Corn Creek
Stead
Cottonwood Cove
Crescent
Crystal
Devils Throat
East Las Vegas
Echo Bay
Glendale
Gold Butte
Goodsprings
Henderson
Indian Springs
Jean
Juan
Lake Mead Area
Las Vegas
Laughlin
Logandale
McCarran Field
Mesquite
Moapa
Mount Charleston
Narrows
Nelson
North Las Vegas
Overton
Pittman
Primm
Ripley
Riverside
Roach
Sandy
Sandy Valley
Searchlight
Sloan
Stateline
Sutor
Virgin Valley
White

Douglas
Carters Station
Centerville
Chichester Estates
Fish Springs
Foothill
Gardnerville
Gardnerville Ranchos
Genoa
Glenbrook
Holbrook Junction
Johnson Lane
Kingsbury
Kingsbury Grade
Lakeridge
Marla Bay
Minden
Oliver Park
Ridgeview Estates
Roundhill
Skyland
Stateline
Sunridge
Tahoe Village
Topaz Lake
Topaz Ranch Estates
Wally's Hot Springs
West Wood
Willowbend
Win Haven
Zephyr Cove

Elko
Alazon
Arthur
Aura
Bullion
Carlin
Cave Creek
Charleston
Contract
Cornucopia
Cottonwood Toll Station
Currie
Deep Creek
Deeth
Delano
Dinner Station
Edgemont
Elburz
Elko
Fenelon
Ferber Mining District
Fold Creek

Fort Halleck
Halleck
Huntington Valley
Ivanhoe Mining District
Jack Creek
Jackpot
Jarbidge
Jiggs
Lamoille
Last Chance
Lee
Lucky Nugget
Meadow Valley
Merrimac Mining Dist
Metropolis
Midas
Montello
Mountain City
North Fork
Oasis
Old Bullion
Owyhee
Patsville
Pequop
Rio Tinto
Ruby Valley
Ryndon
San Jacinto
Shantytown
Spring Creek
Sprucemont
Tecoma
Toano
Tuscarora
Victoria
Wells
Wendover
West Wendover
Western Hills
White Rock
Wild Horse
Wild Horse Crossing
Wilkins

Esmeralda
Alkali
Arlemont
Black Rock
Blair
Blair Junction
Coaldale
Columbus
Coyote Hole
Crow Springs
Dyer
Fish Lake Valley
Gilbert
Gold Point
Goldfield
Klondike
Lida
McLeans
Millers
Montezuma
Nivloc
Palmetto
Silver Peak
Stateline
Tokop
Weepah

Eureka
Beowawe
Crescent Valley
Diamond Valley
Eureka
Palisade

Humboldt
Adelaide
Cordero Mine
Daveytown
Denio
Denio Junction
Ellison Ranch
Getchell Mine
Golconda
Jungo
McDermitt
Orovada
Paradise Valley
Paradise Well
Pronto

Rebel Creek
Red House
Sod House
Spring City
Sulphur
Summit Lake
Tollhouse
Valmy
Winnemucca
Quinn River Crsng

Lander
Altenburg Hill
Austin
Battle Mountain
Betty O'Neil
Cape Horn Overland
Carroll Station
Copper Basin
Copper Canyon
Cortez Mine
Galena
Gilman Springs
Gold Acres
Goldquartz
Hilltop
Jacobsville
Kingston
Lander
Ledlie
McCoy
Mt. Airy
New Pass Mine
North Battle Mountain
Petersons Station
Reese River
Tenabo
Yankee Blade

Lincoln
Acoma
Alamo
Ash Springs
Atlanta
Bullionville
Caliente
Carp
Caselton
Chief Mining District
Crescent
Crestline
Deer Lodge
Delamar
Eagle Valley Mining
Echo Dam
Elgin
Fay
Finlay
Geyser Ranch
Helene
Hiko
Joseco
Logan
Pahranagat Mining
Panaca
Pioche
Rachel
Rose Valley
Rox
Silver Park
Tempiute
Ursine

Lyon
Churchill
Clifton
Como Mining District
Conway Stage Station
Dayton
Delphi (site)
Elbow, The (site)
Fernley
Fort Churchill
Fredricks
Hooten Well
Hudson (site)
Lewis
Ludwig (site)
Lux
Mason
Morgan
MoundHouse
Nordyke

Pine Grove
Ramsey (site)
Ravenel
Rockland
Rowe
Silver City
Silver Springs
Simpson
Smith
Sonoma (site)
Stagecoach
Sutro (site)
Sweetwater
Talapoosa
Thompson
Wabuska
Weed Heights
Weeks
Wellington
Wichman
Yerington
Mineral
Antone's Station (site)
Aurora (site)
Babbitt
Basalt
Beleville
Broken Hills (site)
Camp Douglas (site)
Candelaria Mine
China Camp (site)
Deadhorse Wells (site)
Del Monte (site)
Eagleville (site)
Eddyville
Fletcher (site)
Gillis (site)
Gillis Camp (site)
Gillis Spring (site)
Hawthorne
La Panta (site)
Lucky Boy (site)
Luning
Magnus (site)
Marietta
Metalic City
Midway
Mina
Moho
Mt. Montgomery
Nolan (site)
Oro City (site)
Pamlico (site)
Queen Valley
Rawhide (site)
Redlich (site)
Regent (site)
Rhodes (site)
Schurz
Simon (site)
Sodaville
Walker Lake

Nye
Adaven
Amargosa Valley
Beatty
Belmont (site)
Berlin (site)
Bullfrog (site)
Carver's Station
Currant
Darrough Hot Springs
Duckwater
Ellsworth (site)
Fish Lake Valley
Gabbs
Gold Bar (site)
Golden (site)
Hicks Station (site)
Ione
Johnnie Mine
Lathrop Wells
Lockes
Manhattan
Mercury
Nyala
Pahrump
Potts (site)
Pritchards Station (site)
Rhyolite (site)
Round Mountain
San Antonio (site)

Scotty's Junction
Sharp's Ranch
Springdale (site)
Sunnyside
Tonopah
Tybo (site)
Yomba

Pershing
Arabia (site)
Ascalon (site)
Dun Glen (site)
Farrel (site)
Fitting (site)
Goldbanks (site)
Halfway House (site)
Humboldt City (site)
Humboldt House
Imlay
Jacobs Well
Kennedy (site)
Lovelock
Lower Rochester (site)
Mazuma (site)
Mill City
Nightingale (site)
Oreana
Packard (site)
Placerites (site)
Poker Brown (site)
Poker Brown Camp
Rabbithole
Rochester (site)
Rye Patch
Scossa (site)
Seven Troughs (site)
Spring Valley
Stonehouse
Tenmile (site)
Thacker Ranch Stage
Toulon (site)
Tungsten
Unionville
Valery (site)
Vernon
Willard (site)
Willow Creek
Woolsey (site)

Storey
Gold Hill
Highland Ranches
Lockwood
McCarran
Mark Twain Estates
Mustang
Painted Rock
Virginia City
Virginia City Highlands

Washoe
Anderson
Big Canyon (site)
Black Springs
Boomtown
Border Town
Bronte (site)
Callahan Ranch
Cold Springs
Crystal Bay
Derby
Easton (site)
Empire
Flanigan
Franktown
Gerlach
Golden Valley
Incline Village
Leadville (site)
Lemmon Valley
Mogul
Mount Rose
New Washoe City
Nixon
Old Washoe City
Olinghouse
Palamino Valley
Panther Valley
Patrick
Pleasant Valley
Pyramid (site)
Reno
Reno-

Sand Pass
Smoke Creek (site)
Smoke Creek Station
Spanish Springs
Sparks
Steamboat Springs
Sun Valley
Sutcliffe
Tracy
Verdi
Virginia Foothills
Vista
Vya (site)
Wadsworth
Washoe City
Williams Gravel Mine
Zenobia (site)

White Pine
Baker
Central Ely
Cherry Creek
Ely
Lages
Lane City
Lehman Caves
Lund
Majors Place
McGill
Osceola (site)
Preston
Ruth

TAXPAYERS'

BILL OF RIGHTS

NEVADA

DEPARTMENT OF TAXATION

Taxpayers' Bill of Rights

This publication was prepared by the Nevada Department of Taxation with the cooperation of the Nevada Taxpayers Association and will be updated as changes in law and regulation require. The Department of Taxation expresses its appreciation for the editorial assistance provided by the Nevada Taxpayers Association in producing this publication, which hopefully will benefit the taxpayers of Nevada.

DEPARTMENT OF TAXATION

1550 College Parkway, Suite 115

Carson City, Nevada 89706-7937

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INTRODUCTION

This pamphlet sets forth the Taxpayer's Bill of Rights with explanations and an introduction to the services provided by the Department of Taxation. Our philosophy is simple: Most people want to pay what they owe on time and in full, and an important part of our job is to explain the taxpayer's responsibilities as clearly as possible. Taxes may be inevitable, but paying them should not be an overly confusing or intimidating experience.

Understanding how the system works is every taxpayer's right and responsibility. Our goal is to take the mystery out of tax administration and when that happens, everyone benefits — taxpayers and tax administrators alike.

This is also an introduction to how the system works if you have a problem with your taxes or if you disagree with how much the Department says you owe in taxes. Well informed taxpayers can get faster results by knowing their rights and exercising them quickly.

Taxpayers need to know what will happen if they do not pay taxes. State law provides for an escalating series of sanctions - from interest and penalty charges to court actions - designed to ensure that everyone pays his or her fair share of taxes. The enforcement tools, carefully used, encourage voluntary compliance while assuring honest taxpayers that they are not shouldering an unfair burden.

This pamphlet may not be able to provide you with all the detailed information that you need to answer a particular question or solve a specific problem. Therefore, telephone numbers and addresses are listed at the back of this pamphlet and we urge you to contact the Department directly if you have further questions or comments.

The rights set forth in this pamphlet cover those taxes and/or tax provisions administered by the Department of Taxation under NRS Title 32, “Revenue and Taxation”.

Reference:

NRS Chapter 372, Sales and Use Taxes

NRS Chapter 374, Local School Support Tax

NRS Chapter 360, General Provisions

NRS Chapter 363A & B, Modified Business Tax

NRS Chapter 368A, Live Entertainment Tax

NRS Chapter 444A, Tire Tax

NRS Chapter 361, Property Tax

NRS Chapter 375, Real Property Transfer Tax

NRS Chapter 362, Net Proceeds of Minerals

NRS Chapter 372A, Medical Marijuana Tax

NRS Chapter 363C, Commerce Tax

NRS Chapter 372B, Transportation Connection Tax

NRS Chapter 372A, Recreational Marijuana Tax

For a complete list of administered taxes visit the Department’s Website — https://tax.nv.gov

TAXPAYERS' BILL OF RIGHTS

NRS 360.291

The Legislature has declared that each taxpayer has the right:

1

To be treated by officers and employees of the Department with courtesy, fairness, uniformity, consistency and common sense.

Every taxpayer is liable for the correct amount of tax that is due under the law. The Department endeavors to apply the law consistently and fairly to all taxpayers and treat them with courtesy and consideration. These criteria are taken into account when evaluating an employee's performance. The Department shall not evaluate any employee of the Department on the basis of assessments or collections from taxpayers. Any taxpayer who is not treated with fairness, courtesy and consideration by any Department employee, should contact the employee's supervisor with their concerns.

2

To a prompt response from the Department to each communication from the taxpayer.

The Department tries to return telephone calls by the end of each day, but that is not always possible. However, we will return each call within 48 hours (weekends excluded). The Department provides a written response to a written request by the taxpayer within 30 days after it receives the request. However, when lengthy research is required that prohibits responding in 30 days, the taxpayer will be advised. A response will be provided when the information becomes available.

3

To provide minimum documentation and other information as may reasonably be required by the Department to carry out its duties.

The Department is mandated to ask only for information that it needs to do its job, and no more. All forms prepared by the Department ask for a minimum of information and have attached instructions to help the taxpayer provide that information.

To support Sales/Use Tax and various Excise Tax remittances, a taxpayer's records must include the normal books of accounting, together with all receipts, invoices, bills, cash register tapes and any other documentation of original entry supporting the entries in the books of accounts.

To support remittances of the Modified Business Tax, a taxpayer's records must include the necessary payroll records and all supporting documentation if the medical deduction is claimed.

Records should be kept for a minimum of four years from the date of filing. Any taxpayer who has failed to register with the Department will be required to provide records for not less than eight years.

Failure to maintain such records can be considered evidence of negligence or intent to evade the tax and may result in the imposition of penalties as provided by law. The burden of proof falls upon the taxpayer to show a deficiency has been incorrectly assessed.

4

To written explanations of common errors, oversights and violations that taxpayers experience and instructions on how to avoid such problems.

All billings from the Department have a written explanation of the reason for the billing. Department employees are always willing to help with specific problems and make helpful suggestions so the taxpayer can correct any existing problems. A written request for help or information will be answered in writing by the Department.

Please note that the Department is not bound by answers given by staff to taxpayers in telephone conversations. Therefore, if the information you are requesting concerns how the tax is to be collected or applied, the request should be in writing and should include as much detail as possible of the specific circumstances. The Department's written response can be used to support the taxpayer's position should questions arise in an audit.

Most types of common errors are also addressed in the Department's quarterly publication, "Nevada Tax Notes," which is available on the Department's Website to all taxpayers.

5

To be notified in writing, by the Department whenever its officer, employee or agent determines that the taxpayer is entitled to an exemption or has been taxed or assessed more than is required by law.

Statute requires the Department to provide, if no other taxes are due, a refund or credit, to the taxpayer on all overpayments of taxes that the Department determines as a result of an audit or other examination of returns sent in by the taxpayer. The taxpayer will be notified in writing of the right to a refund or credit at the address the taxpayer provided to the Department.

6

To written instructions indicating how the taxpayer may petition for:

(1) An adjustment of assessment;

(2) A refund or credit for overpayment of taxes, interest or penalties; or

(3) A reduction in or the release of a bond or other form of security required to be furnished pursuant to the provisions of Title 32 that are administered by the Department.

If the Department makes a determination that taxes are owed by a taxpayer, by law the written notice of that determination must be served either personally or by mail. The Department will provide, a form and written instructions with the notice to the taxpayer on the procedure to file a petition in order to contest the Department's determination that taxes are owed. Please note that generally there is a 45-day time limit on filing a petition with the Department to contest a determination that tax is owed with the exact date for filing the petition stated in the notice. The petition must be in writing and include the reasons why the taxpayer is contesting the determination that tax is owed. Including supporting documentation may be helpful when filing the petition. If the petition is mailed, the Department will consider the postmark date stamped on the envelope by the U.S. Postal Service as the date of filing the petition. If the petition is not filed within the time allowed, the Department's determination that tax is owed becomes final. Please call the Department if you have any questions on the procedure for contesting the determination that tax is due.

With respect to a taxpayer's claim that taxes were overpaid, please see Section 7.

The law provides that the Department may, reduce or waive penalties and/or interest that may have accrued on delinquent taxes if the delinquency was a result of circumstances beyond the taxpayer's control, occurred despite the exercise of ordinary care, and without intent. A petition to waive or reduce penalties or interest must be made in writing, signed under penalty of perjury, and include the reasons the taxpayer is seeking the reduction or waiver. The form for this purpose can be found on the Department's website: https://tax.nv.gov . Scroll down to "Common Forms," then go to "General Purpose."

7

Except as otherwise provided in NRS 360.236 and NRS 361.485, to recover an overpayment of taxes promptly upon the final determination of such an overpayment.

A taxpayer may petition the Department for a refund or credit of taxes believed to have been overpaid. The petition must be in writing and be accompanied by all relevant documentation to support the claim that taxes have been overpaid and a refund or credit is due. Depending on the type of tax involved, Nevada law provides for various limits on the time within which a claim for refund or credit may be made. Statute requires the Department to offset any refund against any other tax or fee due from the taxpayer. Contact the Department for specific information.

Once the Department makes the determination that an overpayment of taxes was made, the taxpayer has a choice of receiving either a credit towards future taxes due or a refund check. The taxpayer must notify the Department in writing as to which option is wanted. Please note that a refund by check typically takes time to process because the checks must be requested from another State agency.

8

To obtain specific advice from the Department concerning taxes imposed by the State.

The Department of Taxation has a dual role, collection of taxes for the State, and taxpayer assistance. It is each employee's responsibility to assist taxpayers with information concerning the laws of the State, to inform taxpayers of procedures to follow to comply with these laws and to give assistance freely and willingly where it is requested. It is the Department's goal to resolve any situation before it becomes a problem. In addition the Department offers many workshops for the public and will provide specific seminars for any taxpayer when requested.

The Department will respond to questions over the telephone; however, the Department is not bound by the answers given to taxpayers, by staff, in telephone conversations. Therefore, if the information you are requesting concerns how the tax is to be collected or applied, the request should be in writing and should include as much detail as possible of the specific circumstances. The Department's written response can be used to support the taxpayer's position should questions arise in an audit.

9

In any meeting with the Department including an audit, conference, interview or hearing:

- ***(1) To an explanation by an officer, agent or employee of the Department that describes the procedures to be followed and the taxpayer's rights thereunder;***
- ***(2) To be represented by himself or anyone who is otherwise authorized by law to represent him before the Department;***
- ***(3) To make an audio recording using the taxpayer's own equipment and at the taxpayer's own expense; and***
- ***(4) To receive a copy of any document or audio recording made by or in the possession of the Department relating to the determination or collection of any tax for which the taxpayer is assessed, upon payment of the actual cost to the Department for making the copy.***

These rights are self explanatory and are included in the regulations of the Department.

10

To a full explanation of the Department's authority to assess a tax or to collect delinquent taxes, including the procedures and notices for review and appeal that are required for the protection of the taxpayer. An explanation which meets the requirements of this Section must also be included with each notice to a taxpayer that an audit will be conducted by the Department.

The Department's authority to assess the taxes it administers, and collect those taxes, is contained in various provisions of *Nevada Revised Statutes* (NRS) and the *Nevada Administrative Code* (NAC). The regulations and statutes include the rights and remedies of taxpayers to contest the assessment of taxes against them. The form for this purpose can be found on the Department's website: https://tax.nv.gov . Also, upon request the Department can provide taxpayers with a copy of the applicable statutes and/or regulations. In the case of property taxes, please see the "Property Tax" section at the end of this document.

11

To the immediate release of any lien which the Department has placed on real or personal property for the nonpayment of any tax when:

(1) The tax is paid;
(2) The period of limitation for collecting the tax expires;
(3) The lien is a result of an error by the Department;
(4) The Department determines that the taxes, interest and penalties are secured sufficiently by a lien on other property;
(5) The release or subordination of the lien will not jeopardize the collection of taxes, interest and penalties;
(6) The release of the lien will facilitate the collection of tax, interest or penalties; or
(7) The Department determines the lien is creating an economic hardship.

The rights as listed above show the Department's requirements on a lien placed for nonpayment of taxes. The taxpayer is entitled, in most cases, to notification before a lien is filed against them. A tax lien is a public notice of debt and attaches to the taxpayer's property and his or her right to hold property. It can be filed for continued failure to pay or to establish a method of payment. Since a lien is a public record, it may harm a taxpayer's credit rating.

12

To the release or reduction of a bond or other form of security required to be furnished pursuant to the provisions of Title 32 by the Department in accordance with applicable statutes and regulations.

Provided there are no taxes due, security will be returned, released or allowed to expire when a taxpayer closes his or her Sales/Use Tax account. If it is determined that taxes are owed and not paid by the taxpayer, a claim will be made on the security. In the case of a cash deposit, any excess over and above the amount due will be refunded to the taxpayer.

Also, if a taxpayer has security on file for his or her Sales/Use Tax account, Department regulations provide that a waiver from the security may be granted under the following conditions:

a) The taxpayer must have a perfect record of timely reporting for 36 consecutive months;

b) The taxpayer must request a waiver of the security in writing to the Director of the Department.

c) On corporations, corporate officers must sign a personal guarantee.

Upon written request, the Department may reduce the amount of security required in proportion to a reduction in taxable sales.

13

To be free from investigation and surveillance by an officer, agent or employee of the Department for any purpose that is not directly related to the administration of the taxes administered by the Department.

It is the policy of the Department that each taxpayer is to be treated with respect and to ensure that his or her rights as a citizen of Nevada and the United States are not infringed upon. No officer or employee of the Department may use his or her position for purposes that are not directly related to the proper administration of the provisions of this Title.

14

To be free from harassment and intimidation by an officer, agent or employee of the Department for any reason.

It is a policy of the Department that no taxpayer may be harassed or intimidated by any employee. Statute sets the limits of authority, and procedures inform employees how to perform their duties. The Department provides training, instruction, supervision and review of its employees in the performance of their duties. Abuse of any taxpayer shall not be tolerated, and if a taxpayer is not treated fairly and with courtesy by any Department employee, he or she should contact the employee's supervisor with any concerns.

15

To have statutes imposing taxes and any regulations adopted pursuant thereto construed in favor of the taxpayer if those statutes or regulations are of doubtful validity or effect, unless there is a specific statutory provision that is applicable.

16

The provisions of this Title and Title 57 of NRS and NRS 244A.820, 244A.870, 482.313 and 482.315 governing the administration and collection of taxes by the Department must not be construed in such a manner as to interfere or conflict with the provisions of this Section or any applicable regulations.

17

The provisions of this Section apply to any tax administered, regulated and collected by the Department pursuant to the provisions of this Title and Title 57 of NRS and NRS 244A.820, 244A.870, 482.313 and 482.315 and any regulations adopted by the Department relating thereto.

ADDENDUM

PROPERTY TAXES

a) GOVERNANCE

The Department exercises general supervision and control over the entire revenue system of the State (NRS 360.200). In terms of property tax, the Department directly appraises the property of an inter-state or inter-county nature (NRS 360.210; 361.320); determines the net proceeds of minerals (NRS 362.100); and bills, collects and distributes the property tax for centrally–assessed property and net proceeds taxes. The Department also appraises and assesses all mine facilities and equipment (NRS 362.100) but does not bill, collect or distribute the property tax for mine facilities. Instead, the assessed values of mine property are transmitted to the counties, who then bill, collect and distribute the property tax.

The County Assessor is an elected official who discovers, lists and determines the taxable value of all real and personal property in his or her county, except property to be valued by the Department (NRS 361.260). For real property not reappraised in the current year, the Assessor also determines an assessed value by applying land and improvement factors approved by the Commission (NRS 361.260; 361.261). The Assessor establishes standards for appraising and reappraising land (NRS 361.260).

The County Treasurer is an elected official who bills and collects all taxes assessed upon the real property tax roll (NRS 361.480; 361.475). In certain cases, the County Assessor bills and collects property taxes for personal property (NRS 361.483; 361.5605). The County Treasurer manages the collection of delinquent taxes and the seizure and sale of property in the event taxes remain unpaid (NRS 361.5648 through 361.595).

If you have questions concerning:

- Your appraisal assessment or exemptions, contact the County Assessor's Office; *
- The payment of your property taxes, contact the County Treasurer's Office; *
- Your tax rate, contact your County Finance Officer. *

*Links to all County Assessor and County Treasurer offices can be found on the Department’s website: **https://tax.nv.gov**

b) EXEMPTIONS

Property Tax exemptions are provided to persons meeting certain requirements such as surviving spouses, orphans, veterans, disabled veterans, blind persons or for certain types of property.

Filing for exemptions must be done within specific time periods. For information call your local County Assessor's Office or the Department.

c) APPEAL OF PROPERTY TAX ASSESSMENTS

Each County Assessor mails to each property owner a written notice of the value of his property in the months of November and December.

If you believe the valuation is incorrect, you may appeal to your local County Board of Equalization. The appeal dates vary depending on the type of property being appealed. The County Assessor can provide you with additional information on an appeal.

Any taxpayer who appealed to the County Board of Equalization, and who does not agree with the determination, may then file an appeal with the State Board of Equalization. The appeal must be filed not later than March 10 of each year. Forms for appeal can be found on the Department's website: https://tax.nv.gov. Go to the "Boards/Meetings" tab, and then the "State Board of Equalization" page to find the appeal forms.

d) APPEAL OF PROPERTY TAX ABATEMENTS OR WAIVERS OF PENALTY AND INTEREST

The Nevada Tax Commission may hear the appeals of taxpayers in the event the county treasurer or county assessor has denied relief from interest and penalties imposed when the taxpayer has failed to make a timely return or payment of the tax. (NRS 361.4835) The Commission also has a process in place to hear appeals of taxpayers denied an abatement of tax liability. Once written notice of an appeal is received by the Commission, the appeal is assigned to a hearing officer. The hearing officer makes recommendations to the Commission about whether the abatement should be granted, and the Commission may adopt, modify or reverse the hearing officer's decision.

DEPARTMENT OF TAXATION

TITLE 32 TAXES

Sales and Use Tax – NRS 372, 374, 377

Modified Business Tax – NRS 363A & B

Call Center_____(866) 962-3707

<u>Excise Taxes</u>

Tire Tax – NRS 444A

Live Entertainment Tax – NRS 368A

Intoxicating Liquor License and Tax – NRS 369 & 597

Cigarette Tax and Other Tobacco Products – NRS 370 & 370A

Insurance Premium Tax – NRS 680B

Estate Tax (No filing requirement after 12/31/04) – NRS 375A

Medical Marijuana Tax – NRS 372A

Commerce Tax – NRS 363C

Transportation Connection Tax – NRS 372B

Recreational Marijuana Tax – NRS 372A

Carson City_____(775) 684-2135

Property Tax – NRS 361

Real Property Transfer Tax – NRS 375

Net Proceeds of Minerals Tax – NRS 362

Carson City_____(775) 684-2100

Business License Fee – NRS 360 – Contact the Secretary of State – https://www.nvsos.gov

Tax on Fuels – NRS 365 & 373 – Contact the Dept. of Motor Vehicles – https://www.dmvnv.com

Who to Contact for More Information. . . .

DEPARTMENT OF TAXATION

Call Center 1 (866) 962-3707

District Offices — Address/Phone/Fax/Website

Main Office
Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937
Phone: (775) 684-2000
Fax: (775) 684-2020

Las Vegas District Office
Nevada Department of Taxation
Grant Sawyer Building
555 E. Washington Avenue, Suite 1300
Las Vegas, NV 89101
Phone: (702) 486-2300
Fax: (702) 486-2372

Henderson Field Office
Nevada Department of Taxation
2550 Paseo Verde Parkway, Suite 180
Henderson, NV 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

Reno District Office
Nevada Department of Taxation
4600 Kietzke Lane
Building L, Suite 235
Reno, NV 89502-5049
Phone: (775) 687-9999
Fax: (775) 688-1303

Department's Website Address: https://tax.nv.gov

Register and File Online: https://www.nevadatax.nv.gov for Sales and Use Tax; Modified Business Tax; and various Excise Taxes; or go to the Department's Website and click the "Online" Link for NevadaTax.

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