



Nevada Department of Taxation



Basic Training

Mission Statement

- Provide fair, efficient and effective administration of tax programs for the State of Nevada in accordance with applicable statutes, regulations and policies.
- Serve the Taxpayers, State and Local Government entities and enable and recognize Department employees.



Why are you here today?

To learn about:

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



Taxpayers' Bill of Rights

- Available on the Department of Taxation website at <http://tax.nv.gov>
- Provided at the beginning of an audit
- Provided upon request, also see NRS 360.291



Licenses & Permits

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

Nevada Business Registration Form Link

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

Tax.nv.gov/Forms/General
Purpose Forms
NBR.pdf

Nevada Business Registration (Continued)

NEVADA BUSINESS REGISTRATION (CONTINUED)

TID/Account #:

CONSOLIDATING LOCATIONS		
<p>Locations can be consolidated if they are the same tax type and filing frequency. Would you like to consolidate this location?</p>		
27	<input type="checkbox"/> No <input type="checkbox"/> Yes, Effective Date: _____	
DEPARTMENT USE ONLY. For SUT accounts – the security demand for the consolidated account:		
28	\$ _____	
OTHER INFORMATION		
Name of spouse/relative	Address of spouse/relative	Phone number of spouse/relative
Name of other contact	Address of other contact	Phone number of other contact
Accountant/bookkeeper	Address of accountant/bookkeeper	Phone number of accountant/bookkeeper
Responsible local contact	Address of responsible local contact	Phone number of responsible local contact
30 Credit Card Merchant: _____ Entity Bank Account: _____ Personal Bank Account: _____		
<p>31 Will you or your business sell and/or lease tangible personal property in Nevada? Tangible personal property is property which may be seen, weighed or measured, felt or touched, or perceptible to the senses (NRS 372.085). <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If answered yes, you will be registered for Combined Sales/Use Tax. Why? See instruction page.</p> <p>Will you be providing only a service in Nevada? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If answered yes, you will be registered for Consumer Use Tax. Why? See instruction page.</p>		
<small>*Anyone selling tobacco products (including, but not limited to, cigarettes, smokeless tobacco, vapor products, alternative nicotine products and/or cigars) as a manufacturer, wholesaler or retailer, must apply for a separate tobacco license before they can begin purchasing or selling those products. This application can be found on our website at https://tax.nv.gov/.</small>		
<small>* Anyone selling liquor at retail will need to inquire with the city/county their business resides in to obtain the necessary licensing.</small>		
Signatures Must be that of a Responsible Party		
<p>I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing.</p>		
*Signature of Responsible Party	Print Name and Title	Date
*Signature of Responsible Party	Print Name and Title	Date
FOR DEPARTMENT USE ONLY		
<p><input type="checkbox"/> Credit Card <input type="checkbox"/> Check # _____ ABA # _____ Bank: _____ Branch: _____</p> <p>Special instruction or additional information:</p> <p>Add COM Tax Effective:</p>		

Sales Tax – Security Deposits

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

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

Calculated security that is less than \$1,000.00: *No deposit required*

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

NRS 372.510 and 374.515; NAC 372.825

Electronic Filing Requirements

If all payments for taxes, interest, penalties or other obligations in the aggregate amount to more than \$10,000.00 the payment MUST be made by electronic funds transfer.

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

NRS 353.1467

How to sign up for My Nevada Tax



Sales/Use Tax

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

Nevada's Largest Cities

Las Vegas * **Clark Co.** * **8.375%**

Henderson * **Clark Co.** * **8.375%**

Reno * **Washoe Co.** * **8.265%**

Laughlin * **Clark Co.** * **8.375%**

Stateline (Tahoe) * **Douglas Co** * **7.100%**

Carson City * **Carson Co.** * **7.600%**

Nevada Tax Rates by County

Churchill – 7.600%	Clark – 8.375%
Douglas – 7.100%	Elko – 7.100%
Esmeralda – 6.850%	Eureka – 6.850%
Humboldt – 6.850%	Lander – 7.100%
Lincoln – 7.100%	Lyon – 7.100%
Mineral – 6.850%	Nye – 7.600%
Carson City – 7.600%	Pershing – 7.100%
Storey – 7.600%	Washoe – 8.265%
White Pine – 7.725%	

Sales and Use Tax References

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

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

Sales Tax

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

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

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

NRS 360B.095

Sales Tax

What is taxable?

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

Sales Tax Included in the Price

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

CALCULATION: Example uses Clark County tax rate

Sale amount including tax: \$1,000.00

Divide the \$1,000 by tax rate: $\$1,000.00 \div 1.08375 = \922.72

Report in Column A: \$922.72

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

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

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

NAC 372.760

Freight, Transportation or Delivery

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

NRS 360B.290, NRS 360B.425 and NRS 360B.480, NAC 372.101, Tax Bulletin SUT 15-0002

Leases

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

NRS 372.105; NRS 372.050; NRS 360B.450; NRS 360B.080;
NAC 372.936; NAC 372.938; NAC 372.940,
Tax Bulletin SUT 14-0001

Over Collection of Sales Tax

- ◆ Return to the customer

OR

- ◆ Remit to the Department of Taxation

NAC 372.765

Absorption of Tax

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

NRS 372.115; NAC 372.760

Sales Tax Exemptions

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

Exempt Sales

- Records to maintain:
- Shipping documents
 - > Out-of-state sales
- Resale Certificates
 - > Selling to other retailers
- Exemption letters
 - > Nevada National Guardsmen
 - > Religious, Charitable, or Educational Organizations
- United States and Nevada Governments
 - > Purchase orders
 - > Copy of Governmental credit card

Resale Certificate

	NEVADA RESALE CERTIFICATE	
<p>I hereby certify that I hold valid seller's permit number <u>SUT 0000 0000 0000</u> issued pursuant to chapter 360 of the Nevada Revised Statutes; that I am engaged in the business of selling <u>Clothing</u>; and that the tangible personal property described in the second paragraph of this certificate, which I purchase from: <u>ABC Clothing</u>, 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.</p>		
<p>Description of the property to be purchased: T-shirt and Pants</p>		
Dated	<u>December 9, 2024</u>	
at	<u>Reno, NV</u>	
Purchaser	<u>XYZ Clothing</u>	
Address	<u>123 Main St</u>	
<u><i>John Doe</i></u>		
Signature of Authorized Purchaser		

Combined Sales & Use Tax Return

- ◆ These forms no longer automatically calculate Tax, Penalty and Interest however you can register to file and pay through My Nevada Tax (<https://mynvtax.nv.gov/>), and the online filing system will complete these calculations.
- ◆ Note all counties are listed with their current tax rates. Sales shipped to different counties are to be reported on the appropriate county line.

REV-F013

SUT: <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> Return for Period Ending: <input type="text"/> Due on or Before: <input type="text"/> Date Paid: <input checked="" type="checkbox"/>	STATE OF NEVADA DEPARTMENT OF TAXATION COMBINED SALES/USE TAX RETURN																																																																																																																																																						
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Sales Tax Return

- Reporting frequency is *monthly*. The tax is due and payable on or before the 20th day of the next month.
- If a business has sales of less than \$10,000.00 per month, then the filing frequency may be *quarterly*.
- If a retailer had sales of less than \$1,500.00 in the immediate proceeding year, they may request their filing frequency to be changed to *annually*.
- Retailers are allowed an allowance of 0.25% of the taxes collected for the cost of collecting the tax only if they file their return timely. This is referred to as a collection allowance.

NRS3 72.370 & NRS 372.380

Use Tax

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

NRS 372.185, NRS 372.190

Use Tax

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

Use Tax

What is taxable?

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

Consumer Use Tax Return

STATE OF NEVADA
DEPARTMENT OF TAXATION
CONSUMER USE TAX RETURN

REV-F009

USE: - -
Return for Period Ending:
Due on or Before:
Date Paid:

Business or Individual's Name:
Mailing Address:
City, State, Zip:

Mail Returns to: State of Nevada - Use Tax
P.O. Box 846715
Los Angeles, CA 90084-6715

This return can be filed on the Department of Taxation's e-services website at <https://mynvtax.nv.gov> and all calculations will be performed for you.

Check this box if this is an amended return for the specified filing period.

Make checks payable to: Nevada Department of Taxation

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 ELY		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

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT:
TITLE: PHONE NUMBER (WITH AREA CODE):
FEDERAL TAX ID NUMBER (EIN OR SSN): DATE:

18. NET USE TAX (SUM OF COLUMN C)
19. PENALTY (See Instructions for current rate & calculation)
20. INTEREST (See Instructions for current rate & calculation)
21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT
22. LESS CREDITS APPROVED BY THE DEPARTMENT
23. TOTAL AMOUNT DUE AND PAYABLE
24. TOTAL AMOUNT REMITTED WITH RETURN

◆ These forms no longer automatically calculate Tax, Penalty and Interest however you can register to file and pay through My Nevada Tax (<https://mynvtax.nv.gov/>), and the online filing system will complete these calculations.

Modified Business Tax

General Businesses – NRS 363B

Financial Institutions and Mining – NRS 363A

Modified Business Tax

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

NRS 363A.030, NRS 363B.030

Modified Business Tax

What to report?

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

What to deduct?

- Deductions for employer-paid health insurance is allowed

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

Modified Business Tax

Employer-paid insurance deduction includes:

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

NRS 363A.135, NRS 363B.115

Modified Business Tax

Employer-paid insurance deduction DOES NOT include:

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

NRS 363A.135, NRS 363B.115

Modified Business Tax

Categories and Rates (Effective 7/1/2023)

General Business.....1.17%

- ◆ on wages over \$50,000.00 in a calendar quarter
- ◆ a return still must be filed if wages are under \$50,000.00 in a quarter

Financial Institutions and Mining.....1.554%

NRS 363A.130, 363B.110

Modified Business Tax Return



STATE OF NEVADA
DEPARTMENT OF TAXATION
MODIFIED BUSINESS TAX - GENERAL
BUSINESS

Business or Individual's Name		
Mailing Address		
City, State, Zip		

This return can be filed on the Department of Taxation's e-services website at <https://myntax.nv.gov> and all calculations will be performed for you.

Check this box if this is an amended return for the specified filing period

1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER (This amount must match the wages reported to the Employment Security Division.)
2. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN
3. NET WAGES (Line 1 - Line 2)
4. Offset Carried Forward from Previous Quarter
5. Line 3 minus Line 4
6. TAXABLE WAGES (If line 5 is greater than zero enter amount here, if less than zero enter on Line 18)
7. ENTER THRESHOLD of \$50,000.
8. TAXABLE WAGES (Line 6 - Line 7, but not less than \$0)
9. CALCULATED TAX (Line 8 x .0117)
10. COMMERCE TAX CREDIT
11. OTHER CREDITS (Overpayments or other approved credits, see instructions)
12. NET TAX DUE (Line 9 - Line 10 - Line 11)
13. PENALTY (LINE 12 x 0% see instructions)
14. INTEREST (See instructions for current rate and calculation)
15. PREVIOUS DEBITS (Outstanding liabilities)
16. TOTAL AMOUNT DUE (Line 12 + Line 13 + Line 14 + Line 15)
17. AMOUNT PAID
18. CARRY FORWARD (If Line 5 is less than zero (0), enter amount here. This Offset will be carried forward for the next quarter)

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	

TAX-F003

MBT:	□□□□-□□□□-□□□□
Return for Period Ending:	
Due on or Before:	
Date Paid:	□

Mail Returns to: Nevada Department of Taxation
P.O. Box 848972
Los Angeles, CA 90084-8972

Make checks payable to: Nevada Department of Taxation

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

Modified Business Tax Return



STATE OF NEVADA
DEPARTMENT OF TAXATION
MODIFIED BUSINESS TAX - FINANCIAL
INSTITUTION

Business or Individual's Name		
Mailng Address		
City, State, Zip		

This return can be filed on the Department of Taxation's services website at
<https://myntax.nv.gov> and all calculations will be performed for you.

Check this box if this is an amended return for the specified filing period

1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER (This amount must match the wages reported to the Employment Security Division.)
2. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN:
3. NET WAGES (Line 1 - Line 2)
4. Offset Carried Forward from Previous Quarter
5. Line 3 minus Line 4
6. TAXABLE WAGES (If Line 5 is greater than zero (0), enter amount here. If less than zero, enter on Line 16)
7. CALCULATED TAX (rate .01554 x Line 6)
8. COMMERCE TAX CREDIT
9. OTHER CREDITS (Overpayments or other approved credits, see instructions)
10. NET TAX DUE (Line 7 minus Line 8 minus Line 9)
11. PENALTY (See instructions for calculation)
12. INTEREST (See instructions for current rate and calculation)
13. PREVIOUS DEBITS (Outstanding liabilities)
14. TOTAL AMOUNT DUE (Line 10 + Line 11 + Line 12 + Line 13)
15. AMOUNT PAID
16. CARRY FORWARD (If Line 5 is less than zero (0), enter amount here. This Offset will be carried forward for the next quarter)

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	

TAX-F002

MBT:	□□□□□	□□□□□	□□□□□	□□□□□	□□□□□	□□□□□	□□□□□
Return for Period Ending:							
Due on or Before:							
Date Paid:							

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

Modified Business Tax - Credits

Allowable Credit Types

(Effective 7/1/2015)

- Prepaid tuition contracts and college savings trust account
- Scholarship donation made through Nevada Educational Choice Scholarship Program
- 50% of the Commerce Tax paid in the preceding fiscal year

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

Commerce Tax

- The Commerce Tax is an annual tax on all business entities engaged in business in Nevada whose Nevada gross revenue exceeds \$4M.
- Prior to 2018-2019 tax year all businesses were required to file a Commerce Tax return regardless of the Nevada gross revenue. However, starting with 2018-2019 tax year only business whose Nevada gross revenue exceeds \$4M will be required to file their returns.

NRS 363C

Commerce Tax

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

NRS 363C

Commerce Tax Credit

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

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

Recent Significant Changes

- Marketplace Facilitator's – AB 445 effective 10/01/19 requires a marketplace facilitator to collect and remit Nevada sales tax if the marketplace facilitator's sales in the calendar year or immediately preceding year were over \$100,000.00 or 200 separate retail sales.
 - Marketplace facilitator can enter into an agreement with marketplace seller whereby the seller agrees to assume responsibility for the collection and remittance of Nevada sales tax and is registered with the Department.
- Remote Sellers – “Wayfair Decision” - Requires remote sellers to collect sales tax from Nevada customers if they meet the requirements - More than \$100,000 of retail sales into Nevada, or 200 or more separate retail transactions for delivery into the state (effective 10/01/2018).

Closing an Account

Closing your account:

If you close or sell your business, you must contact the Department.

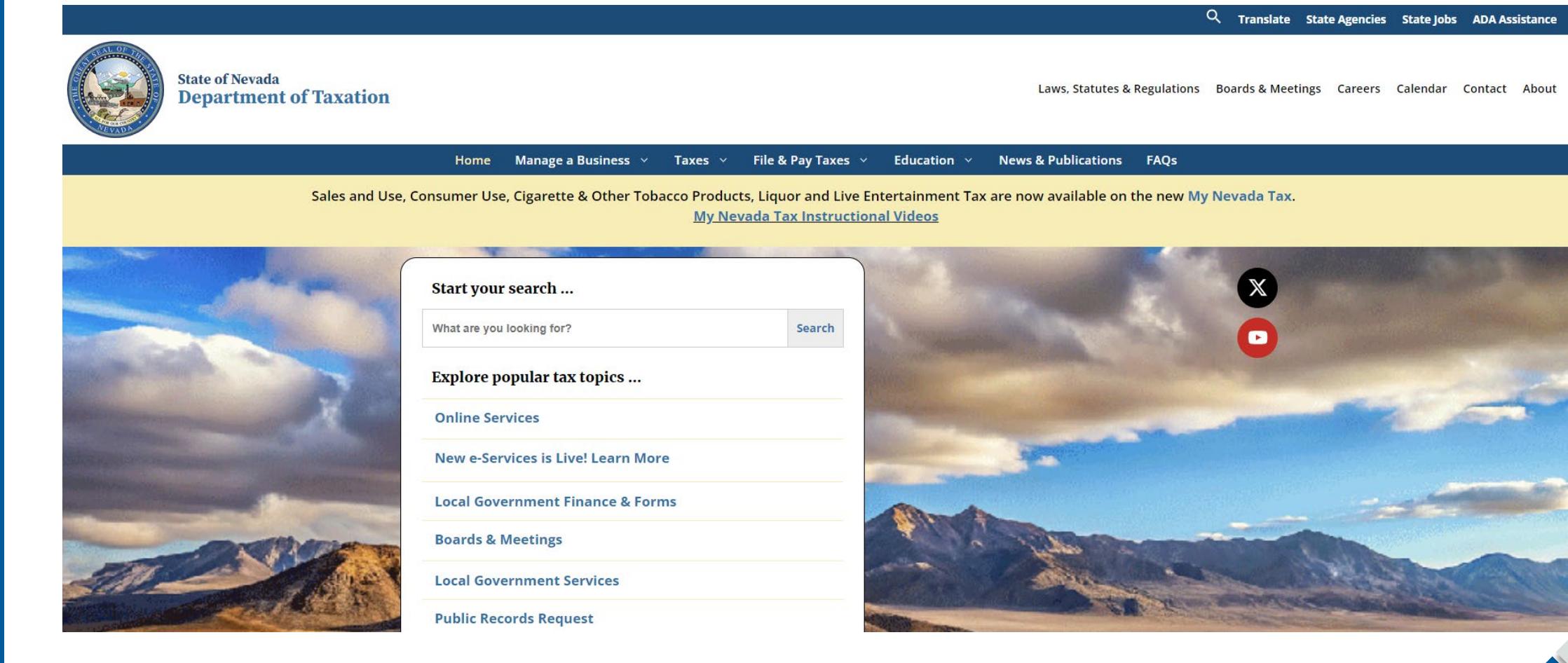
You can cancel your account by

- *contacting us by phone*
- *written correspondence/close account form from website*
- *visiting us at one of our 3 district offices*

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

Website Information

<http://tax.nv.gov>



State of Nevada
Department of Taxation

Home Manage a Business Taxes File & Pay Taxes Education News & Publications FAQs

Sales and Use, Consumer Use, Cigarette & Other Tobacco Products, Liquor and Live Entertainment Tax are now available on the new [My Nevada Tax](#).

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Ask the Advisor

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

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

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

- FAQ's
- Helpful Tax PowerPoints – Under the Education tab
- Find all tax forms under the Taxes tab

Ask the Advisor

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

Written Response

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

Department of Taxation

Contact Information

Our Offices are open
Monday-Friday
8:00am- 5:00pm

CALL CENTER

1-866-962-3707
Monday—Friday
7:30 AM – 5:00 PM

Las Vegas:
700 E Warm Springs Road Suite 200
Las Vegas, NV 89119

Carson City:
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Reno:
9850 Double R Blvd., Suite 101
Reno, NV 89521



Questions

