STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

Affidavit of New Employees Veteran Status for Modified Business Tax (MBT)

Pursuant to Nevada Revised Statutes (NRS) 363A.133 and NRS 363B.113 effective through July 31, 2022.

Dear Taxpayer,

If you hired a new employee who meets the required criteria and you intend to deduct his or her wages from the total wages reported for MBT, please check each box below and provide all supporting documentation along with the certification.

An 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 criteria has been met:

☐ The employee is a veteran as defined in NRS 417.005.
☐ The employee was first hired by the employer on or after July 1, 2015, and on or before June 30, 2019.
☐ The employee has been **unemployed** for a continuous period of not less than 3 months immediately preceding the date of hire and has been receiving unemployment compensation continuously for that period.
☐ The employee is employed in a full-time position throughout the entire calendar quarter for which the deduction is being claimed.
☐ The employee meets all requirements defined in NRS 363A.133 and/or NRS 363B.113 and was not hired to replace another employee or, if so, the replaced employee left voluntarily or was terminated for cause.
☐ Along with the certification below, required documentation is enclosed from the employee to support the qualifying criteria (i.e., copy of DD214 along with proof from the Employment Security Division (ESD) verifying the unemployment compensation which may be found on the Claimant Home Page of the ESD website).

Please mail this Certification to:
Nevada Department of Taxation
ATTN: Veteran Wage Tax Examiner
3850 Arrowhead Drive
Carson City, NV 89706

NOTE: The following is to be completed by the *employer*:

Employee Name: _____ Date of Hire: _____

I, _____, certify under penalty of perjury that I have read the statutes mentioned above and have a complete understanding of the criteria regarding this deduction. Therefore, by checking each box and signing below, I certify the above-named employee meets all criteria.

Date of Signature: _____ Nevada Taxpayer ID #: _____

Business Entity Name: _____

Signature: _____ Printed Name of Signer: _____

Title of Signer: _____ Phone Number: _____

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