



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Governor

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MAIN OFFICE
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WELCOME TO THE DEPARTMENT OF TAXATION

This INFORMATION PACKET is provided for your use and convenience. The Department of Taxation (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 <https://tax.nv.gov/news-publications/>.

The Department's website, <https://tax.nv.gov>, offers application forms for licenses, permits and exemptions, plus blank **returns** for Sales/Use Tax, Modified Business Tax and all 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.

The Department of Taxation is currently undergoing modernization and has a new online portal, **My Nevada Tax**, found at <https://MyNVTax.nv.gov>. Taxpayers can register their business(s), apply and pay for tobacco and liquor licensing, apply and make payments on payment plans and make some updates to their accounts online.

Additionally, taxpayers can file and pay their returns and reports for Sales/Use Tax; Modified Business Tax; Commerce Tax; Gold and Silver Excise Tax; all Liquor Tax related forms; all Cigarette and Other Tobacco Products Tax (OTP) related forms, including ordering and paying for Nevada tax stamps; Real Property Transfer Tax; Net Proceeds of Minerals Tax; Centrally Assessed Property Tax; Live Entertainment Tax; Short-Term Lessor Fees; Peer to Peer Fees; and Insurance Premium Tax. Security bonds and civil penalties can also be paid on <https://MyNVTax.nv.gov>. Payments in the form of e-check, credit cards or ACH are accepted. **No cash** is accepted at any of the Department's offices.

Returns for Tire Tax (TIR), Bank Excise Tax, (BET) Exhibition Facilities Fees (EFF, quarterly and annual), and Transportation Connection Tax (PTT) must be mailed to **3850 Arrowhead Dr., Carson City, NV 89706**, while payment for these tax types can be made on My Nevada Tax under Make a Payment. For Cannabis Taxes (wholesale and retail), the returns and payments must be mailed to the Carson City address above or must be submitted at a local office by making an appointment on My Nevada Tax under Book an Appointment.

Department of Taxation offices are open Monday - Friday from 8:00 am to 5:00 pm, except for observed 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, Monday through Friday**.

OFFICE LOCATIONS

Department offices are located at: **3850 Arrowhead Dr., Carson City 89706; 9850 Double R Blvd., Suite 101, Reno 89521; and 700 E. Warm Springs Rd., Suite 200, Las Vegas 89119.**

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 Carson City office.

HOLIDAY CLOSURES

The Department of Taxation offices are closed on certain holidays: Martin Luther King Jr. Day; President's Day; Memorial Day; Juneteenth Day (June 19th); 4th of July; Labor Day; Nevada Day; Veteran's Day; Thanksgiving and Family Day; Christmas Day and New Year's Day. If the holiday falls on a Saturday, we will be closed on the preceding Friday. If the holiday falls on a Sunday, we will be closed the following Monday.

“ASK THE ADVISORS” 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, go to Appointments section on <https://MyNVTax.nv.gov> to register for the webinar and contact the Department's Call Center at (866) 962-3707 for questions.

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 for the Carson City office listed above. This is the only office mail is accepted.

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 ASSOICATED WITH 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 a Tax Evasion Tip on <https://MyNVTax.nv.gov>, under Correspondence.

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, up to 10% penalty and .75% interest per month or fraction thereof on the tax owed and may also affect your security waiver liability. See below.

TIMELY POSTMARKS ON 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 <https://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, visiting us at one of our 3 locations, or you may go online to My Nevada Tax at <https://MyNVTax.nv.gov> and submit a request to close your tax accounts that are available on that platform. 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 if doing it any other method than online.

The following information should be included:

- Nevada Account Number or 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.

NEVADA DEPARTMENT OF TAXATION



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 <https://tax.nv.gov>. Please mail your return to: P.O. Box 846189, Los Angeles, CA 90084-6189. You can also file and pay your tax returns on-line at <https://MyNVTax.nv.gov>.
4. Nevada sales and use taxes are due and payable on or before the **20TH 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 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 | Multiple By: |
|---------------------|--------------------|--------------|
| 1 – 10 | 2% | .02 |
| 11 – 15 | 4% | .04 |
| 16 – 20 | 6% | .06 |
| 21 – 30 | 8% | .08 |
| 31 + | 10% | .10 |

A 0.75 PERCENT (.0075) 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.

5. 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.
6. 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 | Jewelry |
| Antiques | Leather Goods |
| Appliances | Luggage/Handbags |
| Art Work | Medical/Dental Equipment |
| Automobile Parts | Mobile Homes/Motor Homes |
| Boats | Musical Instruments |
| Books | Office Equipment/Supplies |
| Business Cards | Off-Road Vehicles |
| Cameras/Video Equipment | Photocopy Machines |
| Camper Shells | Propane used for cooking |
| Camping Equipment | Radios |
| Carpet/Rugs | Recreational Vehicles |
| CDs | Satellite Systems |
| Clothing | Silverware |
| Computer Hardware & Software Diagnostic Equipment | Stereos |
| DVDs | Subscriptions (Books/Magazines) |
| Fax Machines | Toys |
| Firearms | Trucks/Tractors |
| Furniture | Vehicles |
| Home Furnishings | Video Tapes (Blank/Recorded) |
| | Window Coverings |



STATE OF NEVADA
DEPARTMENT OF TAXATION
COMBINED SALES/USE TAX RETURN

REV-F013

SUT: --

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 - Sales/Use Tax
 P.O. Box 846189
 Los Angeles, CA 90084-6189

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

Make checks payable to: Nevada Department of Taxation

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

SALES TAX

USE TAX

| ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY) | TOTAL SALES | EXEMPT SALES | TAXABLE SALES | TAX RATE | CALCULATED TAX |
|--|-------------|--------------|---------------|------------|----------------|
| TAX CALCULATION FORMULA | COLUMN A | - COLUMN B | = COLUMN C | x COLUMN D | = COLUMN E |
| 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% | |
| TOTALS | | | | | |

| AMOUNT SUBJECT TO USE TAX | TAX RATE | CALCULATED TAX |
|---------------------------|------------|----------------|
| COLUMN F | x COLUMN G | = COLUMN H |
| | 7.600% | |
| | 8.375% | |
| | 7.100% | |
| | 7.100% | |
| | 6.850% | |
| | 6.850% | |
| | 6.850% | |
| | 7.100% | |
| | 7.100% | |
| | 7.100% | |
| | 6.850% | |
| | 7.600% | |
| | 7.600% | |
| | 7.100% | |
| | 7.600% | |
| | 8.265% | |
| | 7.725% | |

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

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

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

SUM OF COLUMN H → 18b.

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

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

| | |
|--|--|
| 21. NET SALES AND USE TAX (LINE 20 + LINE 18b) | 21. <input style="width: 100px;" type="text"/> |
| 22. PENALTY (See Instructions for current rate & calculation) | 22. <input style="width: 100px;" type="text"/> |
| 23. INTEREST (See Instructions for current rate & calculation) | 23. <input style="width: 100px;" type="text"/> |
| 24. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT | 24. <input style="width: 100px;" type="text"/> |
| 25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT | 25. <input style="width: 100px;" type="text"/> |
| 26. TOTAL AMOUNT DUE AND PAYABLE | 26. <input style="width: 100px;" type="text"/> |
| 27. TOTAL AMOUNT REMITTED WITH RETURN | 27. <input style="width: 100px;" type="text"/> |



NEVADA RESALE CERTIFICATE

I hereby certify that I hold valid seller's permit number _____ issued pursuant to chapter 360 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 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 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. 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. 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?

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 business use 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, and 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. Any 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. Returns must be accompanied by remittances for the amounts of the tax due and 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 <https://tax.nv.gov>. Please mail our return to: P.O. Box 846715, Los Angeles, CA 90084-6715. You can also file and pay your tax returns on My Nevada Tax at <https://MyNVTax.nv.gov>.

Q. How does the Department of Taxation identify those who have 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. Penalty and interest charges may be imposed at a rate of up to 10 percent for the 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 <https://tax.nv.gov>, or you can go to My Nevada Tax at <https://MyNVTax.nv.gov>.

DISTRICT OFFICE LOCATIONS

CALL CENTER
The Call Center can be reached toll free at (866) 962-3707.

| | | |
|---|--|---|
| MAIN OFFICE Carson City 3850 Arrowhead Dr. Carson City, NV 89706 | Las Vegas 700 E Warm Springs Rd. Suite 200 Las Vegas, NV 89119 | Reno 9850 Double R Blvd. Suite 101 Reno, NV 89521 |
|---|--|---|

EXAMPLES OF TAXABLE ITEMS

(Not all inclusive list)

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

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



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 - Sales/Use Tax
P.O. Box 846715
Los Angeles, CA 90084-6715

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

Make checks payable to: Nevada Department of Taxation

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

| 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 ESERALDA | | 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) | 18. | <input type="text"/> |
| 19. PENALTY (See Instructions for current rate & calculation) | 19. | <input type="text"/> |
| 20. INTEREST (See Instructions for current rate & calculation) | 20. | <input type="text"/> |
| 21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT | 21. | <input type="text"/> |
| 22. LESS CREDITS APPROVED BY THE DEPARTMENT | 22. | <input type="text"/> |
| 23. TOTAL AMOUNT DUE AND PAYABLE | 23. | <input type="text"/> |
| 24. TOTAL AMOUNT REMITTED WITH RETURN | 24. | <input type="text"/> |



NEVADA DEPARTMENT OF TAXATION

MODIFIED BUSINESS TAX INFORMATION AND FAQs

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 any person who does not supply a product or service but who only consumes a service, such as an employer of household employees.

Modified Business Tax has two classifications:

General Business – Effective July 1, 2023, the tax rate for employers classified as General Business is 1.17% (.0117) on gross wages after the deduction of employee health care benefits paid by the employer. However, the first \$50,000 of gross wages is not taxable. For example: if the sum of all wages for the 9/30/2023 quarter is \$101,000 after health care, the tax is \$596.70 ($\$101,000 - \$50,000 = \$51,000 \times 0.0117$). A tax return must be filed by all employers, even if the taxable wages are less than \$50,000 and no tax is due (\$0).

In the 78th (2015) Legislative Session, multiple bills created certain credits that a taxpayer may be able to take against their Modified Business Tax liability (Assembly Bill (AB) 165, Senate Bill (SB) 412 and SB507). Any credits claimed require prior approval and a credit notice from the Department before they can be taken.

Additionally, AB 389 amended NRS 616B.691 to make the client of an “Employee Leasing Company” the employer of the leased employees for purposes of NRS 612. Please see the legislative website at <https://www.leg.state.nv.us> for further information regarding these bills.

Financial Institution – Effective July 1, 2023, the tax rate for employers classified as Financial Institutions is 1.554% (.01554) on gross wages after the deduction of employee health care benefits paid by the employer. However, Financial Institutions are not provided with the wage exemption afforded to General Business employers of \$50,000 and must report and pay tax at the 1.554% rate on all wages after the deduction.

SB483 of the 78th Legislative Session amended the definition of a Financial Institutions to include taxpayers who are subject to the Net Proceeds of Minerals Tax (NRS 362.100 to 362.240) and those taxpayers are therefore liable for the tax at the 1.554% 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 in the 78th (2015) Legislative Session, multiple bills created certain credits that a taxpayer may be able to take against their Modified Business Tax liability (AB165, SB412 and SB507). Any credits claimed require prior approval and a credit notice from the Department before they can be taken. Please see the legislative website at <https://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 including an 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.

The definition of Financial Institution was amended in the 2015 Legislative Session 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 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 on My Nevada Tax at <https://MyNVTax.nv.gov>. Alternatively, a letter can be mailed to the Department at 3850 Arrowhead Dr., Carson City, NV 89706. 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 by Modified Business Tax?

A. All employers who are required to pay a contribution pursuant to NRS 612.535, Nevada Unemployment Compensation Law.

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. Modified Business Tax forms can be found on the Department's website at <https://tax.nv.gov>.

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, 2024, through December 31, 2024, was due on or before January 31, 2025. A return must be filed for each period even if no gross wages were paid during the period or no tax is due.

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.

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 deductions?

A. Yes, if 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, claims, etc. exceed the amount of gross wages reported 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 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 filed with the Department reflecting these changes. An amended or corrected return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov>. Alternatively, you can mail an amended or corrected return to the Department at 3850 Arrowhead Dr., Carson City, NV 89706. Please make sure the box on the return marked "Check this box if this is an amended return for the specified period" is checked on the paper return.



STATE OF NEVADA
DEPARTMENT OF TAXATION
MODIFIED BUSINESS TAX - MINING

TAX-F004

MBT:

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Return for Period Ending:

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Due on or Before:

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Date Paid:

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

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

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

Make checks payable to: Nevada Department of Taxation

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 DEBTS (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)

| | |
|-----|--|
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| 2. | |
| 3. | |
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| 10. | |
| 11. | |
| 12. | |
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| 14. | |
| 15. | |
| 16. | |

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

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 (July 1, 2023 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, 2023. On August 15, 2023, a business filed its Commerce Tax return and paid \$1,000 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, 2023, December 31, 2023, March 31, 2024, and June 30, 2024.

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, 2023. On August 15, 2023, 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, 2023 is \$3,000;
- December 31, 2023 is \$3,500;
- March 31, 2024 is \$3,000
- June 30, 2024 is \$3000.

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

- September 30, 2023 - \$0 (the remaining credit carried forward to the next quarter is \$7,000);
- December 31, 2023 - \$0 (the remaining credit carried forward for the next quarter is \$3,500);
- March 31, 2024 - \$0 (the remaining credit carried forward to the next quarter is \$500);
- June 30, 2024 - \$2,500 (all credit used).

Example: The Commerce Tax year ends on June 30, 2023. On August 15, 2023, 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, 2023 is \$2,000;
- December 31, 2023 is \$2,500;
- March 31, 2024 is \$2,000;
- June 30, 2024 is \$2,000.

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

- September 30, 2023 - \$0 (the remaining credit carried forward to the next quarter is \$8,000);
- December 31, 2023 - \$0 (the remaining credit carried forward for the next quarter is \$5,500);
- March 31, 2024 - \$0 (the remaining credit carried forward to the next quarter is \$3,500);
- June 30, 2024 - \$2,500 (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, 2023, 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, 2023, a business was able to pay the Commerce Tax in May 2023. It may still claim the credit for the quarter ending June 30, 2023, and/or amend the Modified Business Tax returns for the quarters ending September 30, 2023, December 31, 2023, and March 31, 2024.

Q. If I pay the Commerce Tax late, 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 website, <https://tax.nv.gov>.

Q. Still have Questions?

- A. Ask the Call Center at (866) 962-3707, Monday through Friday during normal business hours.

DISTRICT OFFICE LOCATIONS

CALL CENTER

The Call Center can be reached toll free at (866) 962-3707.

| | | |
|---|--|---|
| MAIN OFFICE Carson City 3850 Arrowhead Dr. Carson City, NV 89706 | Las Vegas 700 E Warm Springs Rd. Suite 200 Las Vegas, NV 89119 | Reno 9850 Double R Blvd. Suite 101 Reno, NV 89521 |
|---|--|---|

NEVADA DEPARTMENT OF TAXATION



COMMERCE TAX INFORMATION

As of: January 1, 2026

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: You can go to <https://MyNVTax.nv.gov> or alternatively, you can use the Nexus Questionnaire to register for Commerce Tax. This form can be found on the Department's website at <https://tax.nv.gov>.

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. After registering for Commerce Tax, if you provide accurate information, you will gain access to your account right away. Alternately, you will receive a letter that will contain an access code to give you access to your Commerce Tax account.

To mail the return, use the address below:

**Nevada Department of Taxation
Attn: Commerce Tax Remittance
3850 Arrowhead Dr.
Carson City, NV 89706**

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 most recent 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 Page: <https://tax.nv.gov/tax-types/commerce-tax/>

Commerce Tax Law and Regulations: [https://tax.nv.gov/laws-statutes-regulations/#Commerce Tax Law](https://tax.nv.gov/laws-statutes-regulations/#Commerce_Tax_Law)

Commerce Tax Forms: <https://tax.nv.gov/tax-types/commerce-tax/>

Commerce Tax FAQs: <https://tax.nv.gov/faqs/commerce-tax-faqs/>

Commerce Tax Training Videos:

<https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/videos>

Need help with Commerce Tax?

Call Center: (866) 962-3707 (General questions: business registration, account information, My Nevada Tax, etc.)

Call Center hours of operation are Monday through Friday.

Nevada Department of Taxation

Commerce Tax Return

Account No.: or NVBID: N V

Business Entity NAICS Code Category: Choose: For the Taxable Year through

Business Entity Legal Name:

Business Entity Address:

*Please note: 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 Situsng Method Estimates Used

| | | Gross Revenue from engaging in business in Nevada | | |
|--|---|---|---|-----------|
| Sitused to 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 <input type="text"/> | 8 | |
| | 9 | Total Gross Revenue (Line 1 through Line 8) | 9 | |
| | 10 | Less \$4,000,000 Threshold | 10 | |
| | 11 | Adjusted Gross Revenue (Line 9 less Line 10) | 11 | |
| | | General Business Deductions | | |
| To the extent included in revenue | 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 3 rd party and remitted to taxing authority | 17 | |
| | 18 | Other deductions <input type="text"/> | 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 3850 Arrowhead Drive, Carson City, NV 89706. The Tire Tax Return must be filed on a monthly basis.

If you have questions or are no longer selling tires at retail, please contact the Department's Call Center at (866) 962-3707 or by writing to the Department of Taxation at the address shown above.

TIRE RETAILER INFORMATION

Per NRS 444A, 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.

Line 1: Enter the total number of tires sold in the month, multiply by \$1 and enter the amount.

Line 2: Multiply the total on Line 1 by 5% (.05) and enter the amount.

Line 3: Subtract Line 2 from Line 1 and enter the amount.

Line 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%.

| Number of Days Late | Penalty Percentage | Multiple By: |
|---------------------|--------------------|--------------|
| 1 – 10 | 2% | .02 |
| 11 – 15 | 4% | .04 |
| 16 – 20 | 6% | .06 |
| 21 – 30 | 8% | .08 |
| 31 + | 10% | .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%.

Line 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. To calculate interest for each month late, multiply Line 3 × 0.75% (or .0075).

Line 6: Enter any amount due for prior periods for which you have received a Billing for tire tax.

Line 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.

Line 8: Add Line 3 through Line 6. Then, subtract Line 7. This is the Total Due and Payable.

Line 9: Enter the total amount remitted with this return.

Mail to: Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

If you have questions regarding this return, please contact the Department's Call Center at (866) 962-3707, Monday - Friday.

NEVADA DEPARTMENT OF TAXATION



HOW TO AMEND OR CORRECT A RETURN

To amend or correct a return, you may file most amended returns on My Nevada Tax at <https://MyNVTax.nv.gov>. Alternatively, there is a check box on the paper return that will need to be checked to indicate an amended return. Then, the correct figures would be entered into the return(s) and the return(s) can be submitted to the Department via mail to 3850 Arrowhead Drive, Carson City, NV 89706. See sample below.

For amended or corrected returns for Bank Excise Tax, Cannabis Tax (retail and wholesale), Exhibition Facility Fee, Transportation Connection Tax, and Tire Tax, a paper copy will need to be mailed to the address listed above.



STATE OF NEVADA
DEPARTMENT OF TAXATION
COMBINED SALES/USE TAX RETURN

REV-F013

SUT:

Return for Period Ending:

Due on or Before:

Date Paid:

| | | | |
|-------------------------------|----------------------|----|-------|
| Business or Individual's Name | John Doe's Shop | | |
| Mailing Address | 3850 Arrowhead Drive | | |
| City, State, Zip | Carson City | NV | 89706 |

Mail Returns to: State of Nevada - Sales/Use Tax
P.O. Box 846189
Los Angeles, CA 90084-6189

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

Make checks payable to: Nevada Department of Taxation

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

| SALES TAX | | | | | | USE TAX | | |
|--|--------------|--------------|---------------|------------|----------------|---------------------------|------------|----------------|
| ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY) | 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 | \$ 35,000.00 | \$ 2,500.00 | \$ 32,500.00 | 7.600% | \$ 2,721.88 | | 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 | \$ 3,200.00 | \$ 0.00 | \$ 3,200.00 | 7.100% | \$ 227.20 | | 7.100% | |
| 15 STOREY | | | | 7.600% | | | 7.600% | |
| 16 WASHOE | | | | 8.265% | | | 8.265% | |
| 17 WHITE PINE | \$ 100.00 | \$ 20.00 | \$ 80.00 | 7.725% | \$ 6.18 | | 7.725% | |
| TOTALS | | | | | | | | |

18. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX SUM OF COLUMN E → 18a. \$ 2,955.26

19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18a x 0.25%) 19. \$ 7.39

20. NET SALES TAX (LINE 18a - LINE 19) 20. \$ 2,947.87

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

21. NET SALES AND USE TAX (LINE 20 + LINE 18b) 21. \$ 2,947.87

22. PENALTY (See Instructions for current rate & calculation) 22. \$ 0.00

23. INTEREST (See Instructions for current rate & calculation) 23. \$ 0.00

24. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT 24. \$ 0.00

25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT 25. \$ 0.00

26. TOTAL AMOUNT DUE AND PAYABLE 26. \$ 2,947.87

27. TOTAL AMOUNT REMITTED WITH RETURN 27. \$ 2,947.87

RETURN MUST BE SIGNED

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

Controller (775) 885-2154

TITLE PHONE NUMBER (WITH AREA CODE)

81-45775141 10/10/2024

FEDERAL TAX ID NUMBER (EIN OR SSN) DATE



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 NRS Chapter 368A -Tax on Live Entertainment; and NAC Chapter 368A. Both can be found on the Nevada Legislature's website at <https://www.leg.state.nv.us/>.

If you are a licensed gaming establishment, please refer to the Nevada Gaming Control Board website at <https://www.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, 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 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; and
- A show or production involving any combination of the activities described above.

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 refers 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 provide 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.

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 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 people 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 are provided at a shopping mall, a craft show or an establishment that sells grocery products, houseware, 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 racetrack in this State and sanctioned by the National Association for Stock Car Auto Racing, if two or more such races are held at that racetrack 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 for ensuring 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 nonprofit 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 as 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 cases where any singing remains incidental 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.



STATE OF NEVADA
DEPARTMENT OF TAXATION
LIVE ENTERTAINMENT TAX RETURN

LET:

Return for Period Ending:

Due on or Before:

Date Paid:

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

Mail Returns to: Nevada Department of Taxation
 3850 Arrowhead Drive
 Carson City, NV 89706

This return can be filed on My Nevada Tax at <https://MyNVTax.nv.gov> and all calculations will be performed for you.

Make checks payable to: Nevada Department of Taxation

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

| | | |
|-----|---|--|
| 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% or .09) | |
| 5. | Penalty (see instructions for rate) | |
| 6. | Interest (Line 4 x .75% x # of months late) | |
| 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 | |

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

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 | Multiple By: |
|---------------------|--------------------|--------------|
| 1 – 10 | 2% | .02 |
| 11 – 15 | 4% | .04 |
| 16 – 20 | 6% | .06 |
| 21 – 30 | 8% | .08 |
| 31 + | 10% | .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.

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 Department's Call Center at (866) 962-3707, Monday through Friday.

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, transportation network companies and autonomous vehicle 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 <https://tax.nv.gov>, fill out the NBR form and submit it by either mailing the application to the Carson City Office at 3850 Arrowhead Drive, Carson City, NV 89706 or you can go to <https://MyNVTax.nv.gov>, under Register and Licensing and click "Register for a New Business." The Department's Call Center is available Monday through Friday at (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 at <https://tax.nv.gov/tax-types/transportation-connection-tax/>. Once the return has been completed in its entirety, you will mail the return to Nevada Department of Taxation at: 3850 Arrowhead Drive, Carson City, NV 89706 with any applicable payment.

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 on a monthly basis on or before the last day of the following month being reported.



STATE OF NEVADA
DEPARTMENT OF TAXATION
TRANSPORTATION CONNECTION TAX
(TCT) RETURN

TID# - LOC: -

Return for Period Ending:

Due on or Before:

Date Paid:

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

Mail Returns to: Nevada Department of Taxation
 3850 Arrowhead Drive
 Carson City, NV 89706

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

Make checks payable to: Nevada Department of Taxation

| | | |
|-----|---|--|
| 1. | COMMON MOTOR CARRIERS OF PASSENGERS: TOTAL FARES CHARGED THIS MONTH | |
| 2. | TAXICAB: TOTAL FARES CHARGED THIS MONTH | |
| 3. | TRANSPORTATION NETWORK COMPANY: TOTAL FARES CHARGED THIS MONTH | |
| 4. | AUTONOMOUS VEHICLE NETWORK COMPANY: TOTAL FARES CHARGED THIS MONTH | |
| 5. | TOTAL COMBINED FARES CHARGED THIS MONTH (Line 1 + Line 2 + Line 3 + Line 4) | |
| 6. | TOTAL CALCULATED TAX [Line 5x 3% (.03)] | |
| 7. | LESS CREDIT(S) APPROVED BY THE DEPARTMENT | |
| 8. | NET TAX DUE (Line 6 - Line 7) | |
| 9. | PENALTY (see instructions for rate) | |
| 10. | INTEREST [Line 8 x .75% (.0075) for every month, or fraction thereof, late] | |
| 11. | PLUS LIABILITIES AS ESTABLISHED BY THE DEPARTMENT | |
| 12. | TOTAL AMOUNT DUE AND PAYABLE (Line 8 + Line 9 + Line 10 + Line 11) | |
| 13. | TOTAL AMOUNT REMITTED WITH RETURN | |

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

TRANSPORTATION CONNECTION TAX RETURN INSTRUCTIONS

- Line 1: Common Carriers of Passengers: Enter the total fares charged this month.
- Line 2: Taxicab: Enter the total fares charged this month.
- Line 3: Transportation Network Company: Enter the total fares charged this month.
- Line 4: Autonomous Vehicle Network Company: Enter the total fares charged this month.
- Line 5: Enter total amount of fares this month (Line 1 + Line 2 + Line 3 + Line 4).
- Line 6: Calculated Tax - Multiply Line 5 x 3% (0.03).
- Line 7: Credits - Enter the amount of overpayment of Transportation Connection Tax made in prior reporting periods for which you have received a Department of Taxation credit notice.
- Line 8: Enter Net Tax Due. (Line 6 minus Line 7).
- Line 9: 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%.

| Number of Days Late | Penalty Percentage | Multiple By: |
|---------------------|--------------------|--------------|
| 1 – 10 | 2% | .02 |
| 11 – 15 | 4% | .04 |
| 16 – 20 | 6% | .06 |
| 21 – 30 | 8% | .08 |
| 31 + | 10% | .10 |

Determine the number of days late the payment is and multiply the net tax owed (Line 8) by the appropriate rate based on the table above. 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%.

- Line 10: Interest - To calculate interest for each month, or fraction thereof, late, multiply Line 8 x 0.75% (or .0075).
- Line 11: 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.
- Line 12: Total Amount Due. (Line 8 + Line 9 + Line 10 + Line 11).
- Line 13: Enter the amount remitted with this return.

NRS 372B.070 “Taxpayer” means:

1. An autonomous vehicle network company;
2. A common motor carrier of passengers;
3. A taxicab; or
4. A transportation network company.

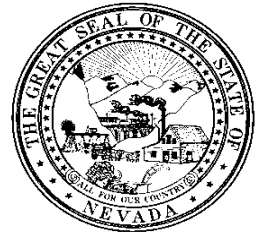
NRS 706B.030 “Autonomous vehicle network company” or “company” defined. “Autonomous vehicle network company” or “company” means an entity that, for compensation, connects a passenger to a fully autonomous vehicle which can provide transportation services to the passenger.

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, not including the driver, and:
 - (a) Uses a taximeter or some other device, method or system to indicate and determine the passenger fare charged;
 - (b) Is used in the transportation of passengers or light express or both for which a charge or fee is received; or
 - (c) Is 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.

NRS 706A.050 “Transportation network company” and “company” defined. “Transportation network company” or “company” means an entity that uses a digital network or software application service to connect a passenger to a driver or monitored autonomous vehicle provider who can provide transportation services to the passenger.



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

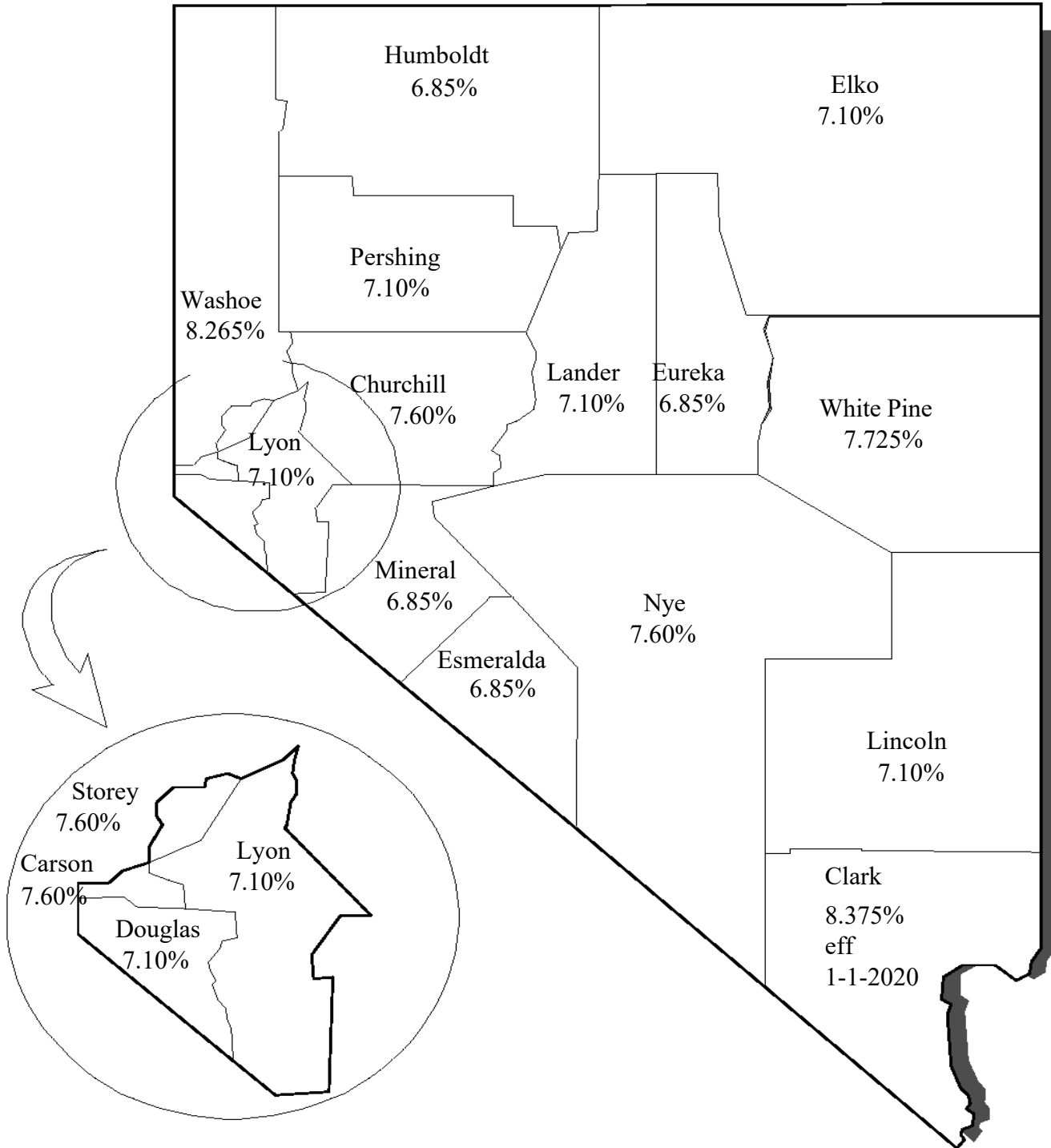
If you are an exhibitor attending a one-time special event, trade show, convention or a participant in a flea market, contact your event promoter to declare if you will be a vendor transacting sales of tangible products at the event. The promoter will provide those VENDORS a "one-time sales tax return". 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



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

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
 Stataline
 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
 Stataline
 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
 McLains
 Millers
 Montezuma
 Nivloc
 Palmetto
 Silver Peak
 Stataline
 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
 Pahrnagat 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)
 Femley
 Fort Churchill
 Fredricks
 Hooten Well
 Hudson (site)
 Lewis
 Ludwig (site)
 Lux
 Mason
 Morgan
 Mound House
 Nordyke
 Pine Grove
 Ramsey (site)
 Ravenel
 Rockland
 Rowe
 Silver City
 Silver Springs
 Simpson
 Smith
 Sonoma (site)
 Stagecoach
 Sutro (site)
 Sweatwater
 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
 Metallic 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
 Pahump
 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
 Rabbitohle
 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

THE STATE OF NEVADA TAXPAYERS' BILL OF RIGHTS (NRS 360.291)
Concise Guide to Rights and Nevada Department of Taxation Regulations Pursuant to NRS 360.2915

1. Right to Fair Treatment and Information

You have the right to:

- **Fair Treatment:** Be treated with courtesy, fairness, uniformity, consistency, and common sense by Department officers and employees.
- **Prompt Response:** Receive a prompt response from the Department to all communications.
- **Efficiency:** Only provide the minimum documentation reasonably necessary for the Department's duties.
- **Specific Advice:** Obtain specific advice from the Department on state taxes.
- **Education:** Receive written explanations of common errors and instructions on how to avoid them, such as those published periodically in the *Nevada Tax Notes* newsletter.
- **Favorable Interpretation:** Have tax statutes and regulations of doubtful validity or effect be construed in your favor, unless a specific, statutory provision applies to the issue.

2. Right to Due Process and Appeal

You have the right to:

- **Full Explanation:** Receive a full written explanation of the Department's authority to assess a tax or collect delinquent taxes, including all procedures and notices for review and appeal. This explanation must be included with any notice that an audit will be conducted.
- **Overpayment Notification: If opted out of automatic refunds,** be notified in writing if the Department determines you are entitled to an exemption or have been overtaxed or over-assessed.
- **Instructions for Remedy:** Receive written instructions indicating how to petition for:
 - An adjustment of an assessment.
 - A refund or credit for overpayment of taxes, interest, or penalties.
 - A reduction or release of a required tax bond or security.
- **Prompt Refund:** Promptly recover any overpayment of taxes upon final determination, subject to statutory exceptions.

3. Right to Representation and Documentation in Meetings

In any meeting (audit, conference, interview, or hearing) with the Department, you have the right to:

- **Procedural Explanation:** Receive an explanation that describes the procedures to be followed and your rights before the meeting begins.
- **Representation:** Be represented by yourself or anyone else authorized by law to represent you before the Department.
- **Audio Recording:** Make an audio recording using your own equipment and at your own expense.
- **Case Documents:** Receive a copy of any relevant document or audio recording made by or in the possession of the Department, upon payment of the actual cost of making the copy.

4. Right to Security and Privacy

You have the right to:

- **Lien Release:** The immediate release of any lien placed on real or personal property for nonpayment of tax when the tax is paid, the collection period expires, the lien was a Department error, the Department determines the liabilities are secured by a lien on other property, if the release will not jeopardize collection, if the release will facilitate collection, or the lien is creating economic hardship.
- **Security Reduction:** The release or reduction of any required bond or security in accordance with applicable statutes and regulations.
- **Freedom from Harassment:** Be free from harassment and intimidation by an officer, agent, or employee of the Department for any reason.
- **Privacy:** Be free from investigation and surveillance for any purpose that is not directly related to the administration of the taxes.

5. Department Administration & Installment Payment Regulations (NAC)

- **Timely Response:** The Department will provide a written response to each written request submitted by a taxpayer within 30 days, unless other arrangements have been made in advance.
- **Installment Agreements:** Where permitted by law and in accordance with applicable statutes, you may request a written agreement to pay tax, interest, and penalties in installments.
 - Payment plans of up to 12 months may be approved. These plans let taxpayers pay their taxes, interest, and penalties over time instead of all at once. To qualify, the taxpayer must provide the required information, agree to follow all laws and the plan's terms, show they cannot afford to pay the full amount right away, and owe no more than the limit set by the Commission. Longer payment plans may be allowed for good cause.
 - The agreement must be in writing, contain a personal guaranty by two responsible persons (or one, if only one exists), and be accompanied by the initial payment.
 - The payment agreement can be changed or canceled if the taxpayer does not follow its rules, provides false or missing information, later becomes able to pay the full amount, or if both sides agree to the change. If the agreement is ended because of incorrect information or a change in the taxpayer's finances, the Department will give at least 10 days' written notice explaining why. Once the agreement ends, the full amount owed must be paid right away.

Disclaimer: This pamphlet summarizes your rights under NRS 360.291, and the regulations adopted pursuant to NRS 360.2915 in simple, nontechnical terms. The full legal text is available on the Department of Taxation's official website at <https://tax.nv.gov>.