



STATE OF NEVADA
DEPARTMENT OF TAXATION
MODIFIED BUSINESS TAX - GENERAL BUSINESS
RETURN SPORTS AND ENTERTAINMENT
IMPROVEMENT DISTRICT (SEID)

TAX-F003A

MBT: - -
 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

<p>1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER (This amount must match the wages reported to the Employment Security Division.)</p> <p style="padding-left: 20px;">a. DISTRICT (SEID) GROSS WAGES</p> <p>2. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN</p> <p style="padding-left: 20px;">a. DISTRICT (SEID) Deduction for Paid Health Insurance/Health Benefits Plan</p> <p>3. NET WAGES (Line 1 - Line 2)</p> <p>4. Offset Carried Forward from Previous Quarter</p> <p>5. Line 3 minus Line 4</p> <p>6. TAXABLE WAGES (If line 5 is greater than zero enter amount here, if less than zero enter on Line 18)</p> <p>7. ENTER THRESHOLD OF \$50,000.</p> <p>8. TAXABLE WAGES (Line 6 - Line 7, but not less than \$0)</p> <p>9. CALCULATED TAX (Line 8 x .0117)</p> <p>10. COMMERCE TAX CREDIT</p> <p>11. OTHER CREDITS (Overpayments or other approved credits, see instructions)</p> <p>12. NET TAX DUE (Line 9 - Line 10 - Line 11)</p> <p>13. PENALTY (LINE 12 x 0% see instructions)</p> <p>14. INTEREST (See instructions for current rate and calculation)</p> <p>15. PREVIOUS DEBTS (Outstanding liabilities)</p> <p>16. TOTAL AMOUNT DUE (Line 12 + Line 13 + Line 14 + Line 15)</p> <p>17. AMOUNT PAID</p> <p>18. CARRY FORWARD (If Line 5 is less than zero (0), enter amount here. This Offset will be carried forward for the next quarter)</p>	<p>1.</p> <p>1a.</p> <p>2.</p> <p>2a.</p> <p>3.</p> <p>4.</p> <p>5.</p> <p>6.</p> <p>7.</p> <p>8.</p> <p>9.</p> <p>10.</p> <p>11.</p> <p>12.</p> <p>13.</p> <p>14.</p> <p>15.</p> <p>16.</p> <p>17.</p> <p>18.</p>	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> </table>																					

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

INSTRUCTIONS - MODIFIED BUSINESS TAX RETURN - GENERAL BUSINESSES ONLY - SEID

(Financial Institutions and Mining Businesses need to use the form developed specifically for them.)

IF YOU COMPLETE THIS FORM ON MY NEVADA TAX, THE CALCULATIONS WILL BE MADE FOR YOU

- Line 1: Total Gross Wages - Enter the total amount of all gross wages and reported tips paid this calendar quarter. This amount must match the wages reported to the Employment Security Division.
- Line 1a: District (SEID) Gross Wages - Enter the portion of the total gross wages and reported tips paid this calendar quarter, reported in Line 1, related to employees located within the Sports and Entertainment Improvement District.
- Line 2: Employer Paid Health Care Costs - Enter the amount of all health care costs paid by the employer in this calendar quarter.
- Line 2a: District (SEID) Employer Paid Health Care Costs - Enter the portion of the total employer paid health care costs, paid this calendar quarter, as described in NRS 363B.115, reported in Line 2, related to the employees located within the Sports and Entertainment Improvement District.
- Line 3: Net Wages - Line 1 minus Line 2.
- Line 4: Offsets - Offsets carried forward are created when allowable health care costs exceed gross wages in the previous quarter. If applicable, enter the previous quarter's offset here. This is not a credit against any tax due. This reduces the wage base upon which the tax is calculated.
- Line 5: Line 3 minus Line 4.
- Line 6: Net Taxable Wages - This is the amount that will be used in the calculation of the tax. If Line 5 is greater than zero (0), this is the Net Taxable Wages. If Line 5 is less than zero, then no tax is due. This amount will be entered on Line 18 as the offset carried forward for the next quarter. The offset carried forward is only limited to the health care deduction.
- Line 7: Threshold - Enter the threshold of \$50,000.00. Nevada Revised Statute (NRS) set the threshold to \$50,000.00 for quarterly wages for general businesses. Tax is calculated on wages over this threshold.
- Line 8: Taxable Wages - Line 6 minus Line 7 to calculate Taxable Wages; do not enter an amount if less than zero (0).
- Line 9: Calculated Tax - Line 8 multiplied by the rate shown on Line 9 (.0117) equals the tax due. Rate varies by period end date according to Tax Laws.
- Line 10: Commerce Tax Credit - Enter 50% of the Commerce Tax paid in the prior tax year up to the amount of Modified Business Tax (MBT) owed. Do not enter an amount less than zero. If the credit amount is higher than the MBT tax owed it may be carried forward up to the fourth quarter immediately following the end of the Commerce Tax year for which Commerce Tax is paid. The Commerce Tax credit taken in all four quarters may not exceed 50% of the Commerce Tax paid, excluding penalty and interest, if any.
- Line 11: Other Credits - Enter amount of overpayment of MBT made in prior reporting periods for which you have received a Department of Taxation (Department) credit notice. Credit notices received from the Department are not cumulative. Do not take the credit if you have applied for a refund. NOTE: Only credits established by the Department may be used. The 78th (2015) Legislative Session enacted several Bills that created credits towards the MBT that may be taken on this tax return if qualified. These credits except for the college savings plan contributions require prior approval by the Department and a credit notice. Please attach credit notice and/or the College Savings Plan Contribution Form to this return.
- Line 12: Net Tax Due - Line 9 minus Line 10 minus Line 11. This amount is due and payable by the due date; the last day of the month following the applicable quarter. If payment of the tax is late, penalty and interest (as calculated below) are applicable.
- Line 13: Penalty - 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 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

- Line 14: Interest - If this return is not submitted/postmarked and the taxes are not paid on or before the due date shown on the face of this return, multiply Line 12 by .75% (.0075) for each month, or fraction thereof, late per NRS 360.417.
- Line 15: Previous Debts - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.
- Line 16: Total Amount Due - Enter the total of Lines 12 through Line 15.
- Line 17: Amount Paid - Enter the amount remitted with return.
- Line 18: Carry Forward - If Line 5 is less than zero (0), enter figure here. This amount will be carried forward to the next quarter as an offset.

GENERAL INFORMATION:

Who Must File: Who Must File: Every employer who is subject to the Nevada Unemployment Compensation Law (NRS 612) except for non-profit 501(c) organizations, Indian tribes, and political sub-divisions. Businesses that have ceased doing business (gone out of business) in Nevada must cancel with the Employment Security Division. Once your account is closed, the Department of Taxation will receive the information and cancel your Modified Business Tax account. Returns must be filed through the closure date.

The Department will send written notice when a credit request has been processed and the credit is available for use/refund. Please do not use/apply a credit prior to receiving Departmental notification that it is available. If you have questions, please contact the Department of Taxation Call Center: (866) 962-3707.