



STATE OF NEVADA
DEPARTMENT OF TAXATION
MODIFIED BUSINESS TAX - MINING

TAX-F004

MBT:

Return for Period Ending:

Due on or Before:

Date Paid:

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

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

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

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

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

RETURN MUST BE SIGNED

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT

TITLE

PHONE NUMBER (WITH AREA CODE)

FEDERAL TAX ID NUMBER (EIN OR SSN)

DATE

1.	
2.	
3.	
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16.	

INSTRUCTIONS - MODIFIED BUSINESS TAX RETURN - MINING BUSINESSES ONLY
 (General Businesses and Financial Institutions need to use the form developed specifically for them.)
IF YOU COMPLETE THIS FORM ON E-SERVICES, 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 2. Employer Paid Health Care Costs - Enter the amount of health care costs paid by the employer during this calendar quarter.

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. 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 Taxable Wages. If Line 5 is less than zero, then no tax is due. This amount will be entered on Line 16 as the offset carried forward for the next quarter. The offset carried forward is only limited to the health care deduction.

Line 7. Calculated Tax - Taxable Wages (Line 6) multiplied by the rate shown on Line 7 (.01554) equals the tax due. Rate varies by period end date according to Tax Laws.

Line 8. Commerce Tax Credit - Enter 50% of the Commerce Tax paid in the prior tax year up to the amount of the 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 9. Other Credits - Enter the 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 10. Net Tax Due - Line 7 minus Line 8 minus Line 9. 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 11. 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	Multiply By:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21- 30	8%	0.08
31 +	10%	0.10

Line 12. Interest - If this return is not submitted/postmarked and the taxes paid on or before the due dates as shown on the face of this return multiply Line 10 x 0.75% (or .0075) for each month or fraction of a month late.

Line 13. Previous Debits - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.

Line 14. Total Amount Due - Enter the total of Line 10 through Line 13.

Line 15. Amount Paid - Enter the amount remitted with return.

Line 16. 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: 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.