



STATE OF NEVADA
DEPARTMENT OF TAXATION
INSURANCE PREMIUM TAX (IPT) QUARTERLY RETURN

IPT:

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

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

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

Make checks payable to: Nevada Department of Taxation

For Qualified Risk Retention Groups, check this box.

		Premium	Industrial
1. Net Quarterly Taxable Insurance Premiums/Considerations			
1a. Amount of Line 1 related to the Sports and Entertainment Improvement District (SEID)			
2. Gross Insurance Premium Tax (3.5% or 0.035 of Line 1) or Qualified Risk Retention Groups (2% or 0.02 of Line 1)			
3. Net Quarterly Taxable Industrial Premiums/Considerations			
3a. Amount of Line 3 related to the Sports and Entertainment Improvement District (SEID)			
4. Gross Industrial Insurance Tax (3.5% or 0.035 of Line 3) or Qualified Risk Retention Groups (2% or 0.02 of Line 3)			
5. Property/Casualty Guaranty Association Credit/Offset (NRS 687A)			
6. Life/Health Guaranty Association Offset (NRS 686C)			
7. Transferable Tax Credit - Film (NRS 360.759)			
8. New Market Jobs - Equity/Impact Equity Investment Credits (NRS 380B.0365)			
9. Transferable Tax Credit - Catalyst Account			
10. Transferable Tax Credit - Qualified Projects (NRS 360.891 or NRS 360.955)			
11. Transferable Tax Credit - Affordable Housing (NRS 360.860 - NRS 360.867)			
12. Industrial Relations Premium Credits/Offset (NRS 680B.036)			
13. Clark County Stadium Authority Credit			
14. Subtotal of Credit(s) Claimed (Add Lines 5 through 13)			
15. Total Premium Tax Due (Line 2 plus Line 4)			
16. Total Credit(s) Claimed (Total of Premium Line 14 plus Industrial Line 14)			
17. Net Premium Tax Due (Line 15 minus Line 16)			
18. Overpayment from Prior Period(s)			
19. Penalty (Line 17 multiplied by rate. See Instructions for rate)			
20. Daily Interest (Line 17 multiplied by 0.00049315068 multiplied by the number of days late)			
21. Total Amount Due (Line 17 minus Line 18, plus Lines 19 and 20)			
22. Total Amount Paid			

I hereby certify that this return, including any accompanying schedule(s) and statement(s), have been examined by me and to the best of my knowledge and belief is a true, correct, and complete return. This return must be signed per Nevada Law.

Signature of Taxpayer or Authorized Agent:	Printed Name and Title of Signer:		
Email:	Federal ID #:	Telephone:	Date:

INSTRUCTIONS FOR INSURANCE PREMIUM TAX - QUARTERLY RETURN

(Calculations will be performed for you and credits can be selected if you file this return on My Nevada Tax at <https://mynvtax.nv.gov.>)

Line 1: Enter the amount of net taxable direct Insurance Premiums/Considerations written this quarter.

Line 1a: Enter the amount of Line 1 related to the Sports and Entertainment Improvement District (SEID).

Line 2: Enter the amount of Gross Premium Tax due. Multiply Line 1 by 3.5% or 0.035 OR if a qualified Risk Retention Group, multiple by 2% or 0.02.

Line 3: Enter the amount of net taxable direct Industrial Insurance Premiums/Considerations written this quarter.

Line 3a: Enter the amount of Line 3 related to the Sports and Entertainment Improvement District (SEID).

Line 4: Enter the amount of Gross Industrial Tax due. Multiply Line 3 by 3.5% or .035 OR if a qualified Risk Retention Group, multiple by 2% or 0.02.

Line 5: Enter the amount of Property/Casualty Guaranty Association Credit/Offset to be used for Premium and Industrial Tax this quarter.

Line 6: Enter the amount of Life/Health Guaranty Association Offset to be used for Premium and Industrial Tax this quarter.

Line 7: Enter the amount of Transferable Tax Credit - Film to be used for Premium and Industrial Tax this quarter. This figure is from the Certificate of Tax Credit form that must be filled out and attached if this return is mailed in.

Line 8: Enter the amount of New Market Jobs - Equity/Equity Impact Investments Credit to be used for Premium Tax and Industrial Tax this quarter. This figure is from the New Market's Jobs Tax Credit form that must be filled out and attached if this return is mailed in.

Line 9: Enter the amount of Transferable Tax Credit - Catalyst Account to be used for Premium Tax and Industrial Tax this quarter. This figure is from the Transferable Economic Development Tax Credit form that must be filled out and attached if this return is mailed in.

Line 10: Enter the amount of Transferable Tax Credit - Qualified Project to be used for Premium Tax and Industrial Tax this quarter. This figure is from the Certificate of Tax Credit form that must be filled out and attached if this return is mailed in.

Line 11: Enter the amount of Transferable Tax Credit - Affordable Housing to be used for Premium Tax and Industrial Tax this quarter. This figure is from the Construction Housing Credit form that must be filled out and attached if this return is mailed in.

Line 12: Enter the amount of the Industrial Relations Premium Credits/Offset to be used for Industrial Tax this quarter. This is the amount paid to Division of Industrial Relations (DIR) during this quarter. **This credit can only be applied to Industrial Premium Tax.**

Line 13: Enter the amount of the Clark County Stadium Authority Credit to be used this quarter.

Line 14: Enter the subtotal amount of all credits claimed for Premium Tax and Industrial Tax during the quarter. Add Line 5 through Line 13 for each column.

Line 15: Total Premium Tax Due. Line 2 plus Line 4.

Line 16: Enter the Total Credit(s) Claimed. Add Line 14 for Premium Tax to Line 14 for Industrial Tax. Credit(s) claimed cannot exceed the tax owed.

Line 17: Enter the net premium tax due. Line 15 minus Line 16.

Line 18: Enter the amount of overpayments from prior periods as established by the Department during the current reporting tax year.

Line 19: Penalty – If this return is not submitted/postmarked and 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 the payment is late per NAC 360.395 (see table below). The maximum penalty is 10%. Determine the percentage of penalty owed and multiply by Line 17.

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 20: Daily Interest – 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, interest will be calculated daily. Line 17 multiplied by 0.00049315068 multiplied by the number of days late.

Line 21: Enter the Total Amount Due. Line 17 minus Line 18, plus Line 19 and Line 20.

Line 22: Enter the Total Amount Paid with this return.