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September 28, 2026

Kari Skalsky, Management Analyst III
Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, Nevada 89706

Sent via email: kskalsky@tax.state.nv.us

RE: Proposed Regulation R140-26 – Voluntary Disclosure of failure to file a tax return

Dear Ms. Skalsky:

I am writing on behalf of the Nevada Taxpayers Association (NTA) and we are requesting that the following comments/questions be considered for changes to the proposed regulation:

- Section 1, subsection 4 – we feel that this new language should be removed for several reasons. First, on the far-reaching concept of “such person is presumed to have knowledge of the registration and filing requirements administered by the Department”. Many officers and members have no knowledge of the day-to-day operations of a business and thus may not know filing requirements. Additionally, the reason(s) for late filings can be so diverse and unusual that they need to be considered on a case-by-case basis. Just because one of the parties is or may have been associated with another business does not mean that the reason for a particular late filing is not applicable and valid, and should be able to be submitted, reviewed, and considered. This new language casts a net that is so broad that fairness and equity to taxpayers will surely be hindered. Second, due to the very nature of the administrative burden this would cause on the Department. We can foresee a very cumbersome and time-intensive process if every voluntary disclosure must be researched for all of the conditions of this section. We question what issue or problem the Department is trying to rectify with this language as it appears very punitive.

Thank you in advance for your consideration of these comments and suggestions for amending the proposed regulation. Please feel free to reach out if you need additional information or specific examples.

Sincerely,

Becky Dutro

Becky Dutro, President
