# Third-Party Administrators

September 9, 2026

Nevada Department of Taxation

# Introductions

- **Patric Starr** – Enterprise Project Manager
- **Patricia Olmstead** – Public Information Officer
- **Josh Nelson** – Tax Program Supervisor
- **Heidi Fettic** – Tax Program Supervisor
- **Katie Williford** – Business Project Manager

# Agenda

- Project MYNT Mission Statement
- Third Party Administrators
- Taxation Modernization
- Bulk File Specific
- Q&A

# Project MYNT Mission Statement

The mission of Project MYNT is to modernize the Nevada tax system to serve the needs of the Taxpayers in a customer-centric and efficient environment while maintaining the best interest of all Nevadans.

Project MYNT will provide taxpayers with a more timely, informative, and responsive experience when interacting with Department.

Project MYNT will also provide Department staff with a dynamic platform for workflow, automation, reporting, and management capacities that support Department processes, including processing returns, collections, audit, revenue accounting, and distribution.

# Project MYNT Benefits

- Increase Trust
  - Enhance Department's credibility and reputation with the public, supporting improved voluntary compliance with Nevada's tax laws and regulations.
- Improve Service
  - Improve customer service to Nevada taxpayers, supporting their ability to understand and comply with their tax obligations.
- Consolidate Info
  - Consolidate all taxpayer information in a single system, so that it's easy to use and manage.
- Streamline Processes
  - Increase productivity, eliminate manual processes, and improve system functionality to better support staff.
- Increase Morale
  - Improve staff morale through improved system usability and functionality that eliminates repetitive and tedious tasks currently required to address system limitations.

# Project MYNT Phases

Project MYNT is divided into three phases to allow a quick implementation timeline. Each phase has a limited scope, and only a portion of the tax types are moved to MYNT to ensure the business needs and requirements of the *Department of Taxation* are met.

## 1

December 2024

The following tax and fee types, licenses, and penalties will be included in the **Phase 1** Rollout, which includes all Consolidated Tax Distribution (CTX) functionalities:

- Sales & Use
- Consumer Use
- Cigarette & Other Tobacco Products (OTP)
- Liquor
- Live Entertainment
- Real Property Transfer
- Cigarette Wholesaler License
- Cigarette Manufacturer License
- Tobacco Retailer's License
- Other Tobacco Products Wholesaler License
- Warehouse or Distribution Center License (Cigarette)
- Logistic Center License (Cigarette)
- Supplier Certificate of Compliance (Liquor)
- Permissible Persons Permit (Liquor)
- Importer or Wholesaler License
- Importer's Wine, Beer, and Liquor License
- Importer's Beer License
- Wholesale Wine, Beer, and Liquor License
- Wine-makers License
- License for Instructional Wine Making Facility
- Brew Pubs License
- Craft Distillers License
- Estate Distillers License
- Liquor Awareness Fine (LAF)
- Tobacco Contraband

## 2

December 2025

The following tax and fee types, licenses, and penalties will be included in the **Phase 2** Rollout:

- Commerce
- Modified Business
- Gold and Silver Excise
- Governmental Services Fee — Short Term Lessor
- Governmental Services Fee — Peer to Peer Car Sharing
- Insurance Premium
- Net Proceeds of Minerals
- Property Tax on Interstate and Inter-County Companies — Centrally Assessed *(Unitary)*

## 3

December 2026

The following tax and fee types, licenses, and penalties will be included in the **Phase 3** Rollout:

- Bank Excise
- Exhibition Facility Fee
- Local Government Finance (LGF)
- Lodging
- Cannabis Excise — Wholesale
- Cannabis Excise — Retail
- Property Tax on Interstate and Inter-County Companies — Centrally Assessed *(Mining Valuations)*
- Tire Fee
- Transportation Connection

# Third-Party Administrators

# What "Third-Party Administrator" Means to Taxation

- Nevada uses the term **Third-Party Administrator** for payroll companies that file and/or pay taxes on behalf of employers.
- **Nevada Department of Taxation** administers the Modified Business Tax.
- Every employer who is subject to Nevada Unemployment Compensation Law (NRS 612), is also subject to Modified Business Tax on the total gross wages less employee health care benefits paid by the employer.
- Total gross wages = The amount of all gross wages and reported tips paid for a calendar quarter as reported to the Employment Security Division for Unemployment taxes.
- The total gross wages reported for Modified Business Tax must match the wages reported to the Employment Security Division.
- Exceptions (do not need to file Modified Business Tax):
  - Non-profit 501(c) organizations
  - Indian Tribes
  - Political Subdivisions
  - Employers with household employees only

# Modernization What’s New?

# Third-party access to My Nevada Tax

https://mynvtax.nv.gov/tap/

- Employers must **grant third-party access** inside their **My Nevada Tax** account so payroll providers can file returns and make payments.
- Employers may need to complete a **Power of Attorney (POA)** form for Taxation to allow the third-party administrator to communicate with the Department.
- This applies to payroll processors like **ADP**, **Paychex**, **Gusto**, **Square**, etc.

# Registering for Modified Business Tax & Filing Returns

- Once registered with the Employment Security Division to file unemployment taxes, a Modified Business Tax account is automatically set up with the Department of Taxation
- A Welcome Letter is emailed/mailed to the taxpayer to verify and update their records with the Department and includes an access code for online access
- Modified Business Tax returns are filed each calendar quarter, and payment is due by the last day of the month following the quarter
- The Department's new system does not accept duplicate or additional returns.
- If a return is filed with no healthcare or incorrect wages, instead of filing an additional return, you must amend the return.
- May no longer file $0.00 returns as place holders

# Wage Match

- The Department compares the total gross wages reported on the Modified Business Tax return to those reported to the Employment Security Division. If they do not match, a bill for the difference, plus penalty and interest will be generated.

- If you disagree with the bill, you must file a petition for redetermination within 45 days of the notice date. If a petition is not submitted within the 45 days, the bill becomes final and must be paid. If payment or a payment plan is not in place by the due date, an additional 10% penalty will be assessed on the unpaid tax.

- If the taxpayer paid for employee health insurance, but did not file a Modified Business Tax return, the return must be filed within 45 days to receive the health care deduction. If the reported wages match the Employment Security Division wages, the bill will be canceled.

# Issues

## Incorrect liability reporting

- Filing a $0 return when wages or taxable activity occurred means:
- The employer's Modified Business Tax liability is reported incorrectly
- Commerce Tax thresholds may be misrepresented
- Not in Compliance

# Issues

## **Automatic penalty and interest assessments**

- If no Modified Business Tax return is filed, or lower wages were reported than those reported to the Employment Security Division a 10% penalty will be assessed on the unpaid tax. Interest will accrue on the unpaid tax at the rate of .75% per month (or fraction thereof) until paid in full.

- If a $0.00 return is filed as a placeholder, and later a manual bill is created due to the difference in wages, a 10% negligence penalty may be charged pursuant to NRS 360.330.

- If a third-party administrator continues to disregard Nevada Law, in addition to a negligence penalty, they may be removed from being able to use the bulk filing accommodation to file on behalf of their clients.

# Bulk File Specific

- MBT IDs
- Requesting Bulk File Access
- File Format
- Department Support (i.e. presentation)
- Test Files/Penny Test
- Upcoming Updates:
  - ACH Debit Enhancement

# Q&A

Nevada Department of Taxation

# Department Resources

Nevada Department of Taxation

# Department Resources

- Team of experts to assist with questions:
  - Call Center – (866) 962-3707
  - Outreach Team – assists with helping taxpayers register for e-Services
    outreach@tax.state.nv.us
  - Josh Nelson - Tax Program Supervisor
    jonelson@tax.state.nv.us
  - Heidi Fettic – Tax Program Supervisor
    hfettic@tax.state.nv.us
  - Patricia Olmstead – Public Information Officer
    taxpio@tax.state.nv.us
  - Bulk Filing FAQs

# Thank you for attending