

**State of Nevada
Department of Taxation**

**Welcome
to
“Ask the Advisors”
Basic Training**



Mission Statement

- Provide Fair, Efficient and Effective Administration of Tax Programs for the State of Nevada in accordance with applicable statutes, regulations and policies.
- Serve the Taxpayers, State and Local Government Entities; and enable and recognize Department employees.

Why are you here today?

To learn about:

- Nevada Taxes
- Business Registration Requirements
- Payments and Filing Returns
- Electronic Filing Requirements

Taxpayers' Bill of Rights

- Available on the Department of Taxation website at <http://tax.nv.gov>
- Provided at the beginning of an audit
- Provided upon request, also see NRS 360.291

Licenses & Permits

- The Nevada Business Registration form (NBR) is required to obtain a sales or use tax permit to conduct business in the State of Nevada.
- Businesses making sales need a sales tax permit fee for each business location.
- The fee for each location's permit is \$15.00
- Taxpayers register as a consumer (no retail sales) for a Business Use Tax account are not required to pay a permit fee.

Nevada Business Registration Form

Link

tax.nv.gov/Forms/General

Purpose Forms

[NBR.pdf](#)

| | | | |
|--|---|---|---|
| DEPT. OF TAXATION REPRESENTATIVE ACCEPTING APPLICATION: _____ | | TID# _____ DLN: _____ PROCESS DATE: _____ | |
| NEVADA BUSINESS REGISTRATION <small>Please Print Clearly - Use Black or Blue Ink Only</small> | | | |
| <small>Please see instructions regarding form detail and on-line registration options.</small> | | | |
| 1 <input type="checkbox"/> New Business <input type="checkbox"/> Update Business | 2 <input type="checkbox"/> Sales/Use Tax Permit <input type="checkbox"/> Consumer Use Tax Permit <input type="checkbox"/> Certificate of Authority | 3 <input type="checkbox"/> Change in Ownership/Entity/Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Add Location | <input type="checkbox"/> Change in Entity/DBA Name <input type="checkbox"/> Change in Location Address <input type="checkbox"/> Other |
| 4 Business Entity: <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Partnership | 5 Nevada Business ID (11 Digits) NV | 6 Federal Tax ID Number | 7 State & Date of Incorporation |
| 8 Corporate Entity Name (as shown on State Business License): | | Nevada Name (DBA): | |
| 9 Corporate Entity Address: Street Number, Name, State or Unit, City, State, Zip | | Corporate/Entity Telephone: Email Address: | |
| 10 Location of Nevada Business Operations: Street Number, Name, State or Unit, City, State, Zip | | Location Telephone: Business Fax: | |
| 11 Location Mailing Address: Street Number, Name, State or Unit, City, State, Zip | | Modified Business Tax Mailing Address: Street Number, Name, State or Unit, City, State, Zip | |
| 12 Commerce Tax Mailing Address: Street Number, Name, State or Unit, City, State, Zip | | 13 Location of Business Records: Street Number, Name, State or Unit, City, State, Zip | |
| 14 List ALL Owners, Partners, Corporate Officers, Managers, Members, etc. Attach Additional Sheets if Needed. <input type="checkbox"/> Please check the box if making changes to existing officers and the Department will send you a "Taxpayer Information Update Form". | | | |
| Last, First, MI: If owned by another entity(s), then enter the owning entity(s) name and FID(s) | | Percent Owned | SSN or ITIN |
| Title | | Residence Address: Street Number, Name, State or Unit, City, State, Zip | |
| Residence Telephone: | | | |
| Last, First, MI: | | Percent Owned | SSN or ITIN |
| Title | | Residence Address: Street Number, Name, State or Unit, City, State, Zip | |
| Residence Telephone: | | | |
| Last, First, MI: | | Percent Owned | SSN or ITIN |
| Title | | Residence Address: Street Number, Name, State or Unit, City, State, Zip | |
| Residence Telephone: | | | |
| 15 Date Business Started in NV: | Date location opened in NV: | 16 Do you have employees in Nevada, if so how many? | 17 Unemployment Insurance # (ESD/UT) |
| 18 PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS | | | |
| <input type="checkbox"/> Service <input type="checkbox"/> Tobacco/OTF* <input type="checkbox"/> Marijuana Production* <input type="checkbox"/> Marketplace Facilitator | <input type="checkbox"/> Retail Sales - New <input type="checkbox"/> Financial Institution <input type="checkbox"/> Marijuana Retail* <input type="checkbox"/> Marketplace Seller | <input type="checkbox"/> Retail Sales - Used <input type="checkbox"/> Leasing (other than employees) <input type="checkbox"/> Marijuana Distribution* | <input type="checkbox"/> Manufacturing <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Wholesale <input type="checkbox"/> Tire Sales <input type="checkbox"/> Retail Liquor* <input type="checkbox"/> Marijuana Cultivation* * Additional application required. See instruction page |
| 19 Describe in detail the nature of your business in Nevada. Include product sold, labor performed and/or services rendered. NAICS Code: _____ Don't Know? Click Here https://www.census.gov/eos/www/naics/ | | | |
| 20 If you have acquired a Nevada Business, Changed Ownership/Business Entity, or have a new Federal Tax Identification number, complete this section: | | | |
| Date Acquired/Changed: | Acquired/Changed by (Check all that apply): <input type="checkbox"/> Purchase \$ _____ <input type="checkbox"/> Lease \$ _____ MO <input type="checkbox"/> Escrow Company <input type="checkbox"/> Other: _____ | Percent Acquired/Changed: <input type="checkbox"/> Assets Only <input type="checkbox"/> Property Only <input type="checkbox"/> Property and Assets <input type="checkbox"/> Whole Business and Assets | Are you keeping the Federal Tax Identification number (Y/N): <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Name(s) of Previous Owner(s): | | Previous Owner(s) Business Name: | |
| Business Address: Street Number, Name, State or Unit, City, State, Zip | | Previous Business Sales/Use Tax Permit Number: | Previous Owner(s) ESD/UT Account Number: |
| FEES AND SECURITY DEPOSIT | | | |
| 21 Estimated total Nevada monthly receipts: | 22 Estimated total Nevada monthly TAXABLE receipts: | | |
| 23 Reporting cycle (Please indicate filing frequency desired) | | | |
| Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly. | | Monthly | Quarterly |
| Sales/Use Tax | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Consumer Use Tax | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Certificate of Authority | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 24 Security (See Instructions) | | | |
| <input type="checkbox"/> Cash \$ _____ | | <input type="checkbox"/> Surety # _____ | |
| 25 Sales Tax Fee (See Instructions) | | 26 Total Nevada Business Locations: | |

Sales Tax – Security Deposits

A person who obtains a sales tax permit is required to post security deposit as follows:

- **Quarterly** Filers: Twice the estimated average tax due quarterly
- **Monthly** Filers: Three times the estimated tax due monthly

Calculated security that is less than \$1,000.00: *No deposit required*

Sales Tax security deposits may be returned after a taxpayer has established a three-year perfect payment record.

Electronic Filing Requirements

If all payments for taxes, interest, penalties or other obligations in the aggregate amount to more than \$10,000.00 the payment **MUST** be made by electronic funds transfer.

For more information and to register and pay your taxes, go to: <https://www.nevadatax.nv.gov>

[Welcome to the Nevada Tax Center](https://www.nevadatax.nv.gov)

Click me



How to sign up for the Nevada Tax Center

A screenshot of the Nevada Tax Center website homepage. The background is a scenic view of a mountain range. In the top left corner, there is a circular logo for the Nevada Tax Center. The main header area contains the text "NEVADA TAX CENTER" in large white letters, with "Nevada Tax Center" and "a service of the Nevada Department of Taxation" in smaller text below it. To the right of the header, there are two navigation links: "Home" and "How-To Videos". The main content area features a large white heading: "Welcome to the New Nevada Tax Center". Below this heading, there is a paragraph of text: "The easiest way to manage your business tax filings with the Nevada Department of Taxation. Log In or Sign Up to get started with managing your business and filings online." The text "Log In or Sign Up" is highlighted in a light blue color.

Sales / Use Tax

| Nevada Tax Rates by County | |
|-----------------------------------|--------------------------|
| Churchill – 7.600% | Clark – 8.375% |
| Douglas – 7.100% | Elko – 7.100% |
| Esmeralda – 6.850% | Eureka – 6.850% |
| Humboldt – 6.850% | Lander – 7.100% |
| Lincoln – 7.100% | Lyon – 7.100% |
| Mineral – 6.850% | Nye – 7.600% |
| Carson City – 7.600% | Pershing – 7.100% |
| Storey – 7.600% | Washoe – 8.265% |
| White Pine – 7.725% | |

Nevada’s Sales & Use Tax rates vary by county. Taxes are applied in the county the transaction takes place or the county the delivery is made.

Nevada’s Largest Cities

- Las Vegas * Clark Co. * 8.375%**
- Henderson * Clark Co. * 8.375%**
- Reno * Washoe Co. * 8.265%**
- Laughlin * Clark Co. * 8.375%**
- Stateline (Tahoe) * Douglas Co * 7.100%**
- Carson City * Carson Co. * 7.600%**

Sales and Use Tax References

- **Statutes - NRS**
- **Regulations - NAC**
- **Publications - Tax Notes**
Technical Bulletins
- **Other – FAQ's**

*Sales and use tax references are Chapters 372,
374, 360 and 360B*

Sales Tax

Sales tax is due on the sale for retail of Tangible Personal Property which may be:

- Seen
- Weighed
- Measured
- Felt
- Touched *or is*
- In any other manner perceptible to the senses.

The sales of all tangible personal property is taxable unless specifically exempt by statute.

Sales Tax

What is *taxable*?

- **Gross Receipts**
- **Retailer's Discounts**
- **Tax Inclusive**
- **Services necessary for a Sale**

Sales Tax Included in the Price

- How to adjust the sales price if sales tax was included in the sales price of tangible personal property:

CALCULATION: Example uses Clark County tax rate

Sale amount including tax: \$1,000.00

Divide the \$1,000 by tax rate: $\$1,000.00 \div 1.08375 = \922.72

Report in Column A: \$922.72

PROOF: $\$922.72 \times 8.375\% = \$ 77.28$

$\$922.72 + \$77.28 = \$1,000.00$

- Report the gross sales amount less the amount allocated to tax in column A of the sales tax return.

Freight, Transportation or Delivery

- There are two components of delivery charges. Generally, delivery charges are subject to Nevada sales tax when they are charged as part of the retail sale of tangible personal property.
- However, transportation, shipping or postage charges that are incurred by the seller and separately stated on the invoice, billing or other document given to the purchaser are not subject to Nevada's sales tax.
 - Example: The seller passes through to the purchaser the amount it paid to get the item delivered to the purchaser by UPS, FedEx or the U.S. Postal Service (no markup).
- Charges for handling, packing and crating as part of the delivery charge are taxable whether or not separately stated.

Leases

- Sales tax on the rental stream
- Re-rentals ok
- Burden of tax on lessee
- Take no action = MUST tax on rental stream
- Leases between related parties must be at fair rental value

NRS 372.105; NRS 372.050; NRS 360B.450; NRS 360B.080; NAC 372.936;

NAC 372.938; NAC 372.940, Tax Bulletin SUT 14-0001

Over Collection of Sales Tax

- Return to the customer

OR

- Remit to the Department of Taxation

NAC 372.765

Absorption of Tax

- Taxpayers CANNOT advertise they will pay the sales tax.
- Taxpayers CAN state that “sales tax is included in the price”.
- If there is no such statement on the invoice or a sign that states sales tax is included, then the sale is subject to taxation on the entire amount.

NRS 372.115; NAC 372.760

Sales Tax Exemptions

- **Sales to or by exempt agencies or government entities**
- **Out-of-state sales; other state's sales tax is due**
- **Sales for resale**
- **Services not associated with a sale of tangible personal property**
- **Installation labor and repair labor**

Exempt Sales

Records to maintain:

- **Shipping documents**
 - > Out-of-state sales
- **Resale Certificates**
 - > Selling to other retailers
- **Exemption letters**
 - > Nevada National Guardsmen
 - > Religious, Charitable, or Educational Organizations
- **United States and Nevada Governments**
 - > Purchase orders
 - > Copy of Governmental credit card

Resale Certificate



NEVADA RESALE CERTIFICATE

I hereby certify that I hold valid seller's permit number 1000000000 issued pursuant to chapter 360 of the Nevada Revised Statutes; that I am engaged in the business of selling clothing; and that the tangible personal property described in the second paragraph of this certificate, which I purchase from: ABC Clothing, will be resold by me in the form of tangible personal property. I further certify that in the event any of the property is used for any purpose other than retention, demonstration or display while I am holding it for sale in the regular course of business, it is understood that I am required by chapters 372, 374 and 377 of the Nevada Revised Statutes to report it and pay the tax measured by the purchase price of the property.

Description of the property to be purchased:

T-shirts and pants

Dated 6/21/23

at Reno, NV

Purchaser XYZ Clothing

Address 123 Main St

John Doe

Signature of Authorized Purchaser

COMBINED SALES & USE TAX RETURN

If prepared on-line, this form calculates tax, interest and penalty for the appropriate periods.

Note all counties are listed with their current tax rates. Sales shipped to different counties are to be reported on the appropriate county line.

Print Form

NEVADA DEPARTMENT OF TAXATION

COMBINED SALES AND USE TAX RETURN TID No:001-TX- [] - []

This return is for use by sellers of tangible personal property. If you are not a seller or no longer sell, you must notify the Department of Taxation.

MAIL ORIGINAL TO: STATE OF NEVADA - SALES/USE
PO BOX 51107
LOS ANGELES, CA 90051-5407

For Department Use Only

Return for [] month Ending []
Due on or before []
Date paid []

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

If the name or address as shown is incorrect, if the ownership or business location has changed, or if you are out of business, you must notify a Nevada Department of Taxation District Office immediately.

A RETURN MUST BE FILED EVEN IF NO SALES AND/OR USE TAX LIABILITY EXISTS

| ENTER AMOUNTS IN COUNTY OF SALES/USE (OR COUNTY OF DELIVERY) | SALES TAX | | | | | USE TAX | | |
|--|-------------|--------------|---------------|------------|----------------|---------------------------|------------|----------------|
| | TOTAL SALES | EXEMPT SALES | TAXABLE SALES | TAX RATE | CALCULATED TAX | AMOUNT SUBJECT TO USE TAX | TAX RATE | CALCULATED TAX |
| TAX CALCULATION FORMULA | COLUMN A | - COLUMN B | = COLUMN C | x COLUMN D | = COLUMN E | COLUMN F | x COLUMN G | = COLUMN H |
| 01 CHURCHILL | | | | 7.600% | | | 7.600% | |
| 02 CLARK | | | | 8.375% | | | 8.375% | |
| 03 DOUGLAS | | | | 7.100% | | | 7.100% | |
| 04 ELKO | | | | 7.100% | | | 7.100% | |
| 05 EMERALDA | | | | 6.850% | | | 6.850% | |
| 06 EUREKA | | | | 6.850% | | | 6.850% | |
| 07 HUMBOLDT | | | | 6.850% | | | 6.850% | |
| 08 LANDER | | | | 7.100% | | | 7.100% | |
| 09 LINCOLN | | | | 7.100% | | | 7.100% | |
| 10 LYON | | | | 7.100% | | | 7.100% | |
| 11 MINERAL | | | | 6.850% | | | 6.850% | |
| 12 NYE | | | | 7.600% | | | 7.600% | |
| 13 CARSON CITY | | | | 7.600% | | | 7.600% | |
| 14 PERSHING | | | | 7.100% | | | 7.100% | |
| 15 STOREY | | | | 7.600% | | | 7.600% | |
| 16 WASHOE | | | | 8.265% | | | 8.265% | |
| 17 WHITE PINE | | | | 7.725% | | | 7.725% | |
| TOTALS | | | | | | | | |

18. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX SUM OF COLUMN E 18a. [] SUM OF COLUMN H 18b. []

19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18a x 0.25% or 0.0025) 19. [] COLLECTION ALLOWANCE IS FOR SALES TAX ONLY

20. NET SALES TAX (LINE 18a - LINE 19) 20. [] THERE IS NO COLLECTION ALLOWANCE FOR USE TAX

21. NET SALES AND USE TAX (LINE 20 + LINE 18b) 21. []

22. PENALTY (LINE 21 x 0%) 22. []

23. INTEREST (See instructions for current rate and calculation) 23. []

24. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT 24. []

25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT 25. []

26. TOTAL AMOUNT DUE AND PAYABLE 26. []

27. TOTAL AMOUNT REMITTED WITH RETURN 27. []

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.**

ENTER NAME OF PERSON SIGNING RETURN []

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT _____

TITLE _____ PHONE NUMBER (WITH AREA CODE) _____

FEDERAL TAX ID NUMBER (EIN OR SSN) _____ DATE _____

MAKE CHECKS PAYABLE TO: NEVADA DEPARTMENT OF TAXATION

To e-mail, save this form to your computer and e-mail the attachment to: nevadaoft@tax.state.nv.us with the subject of 'Sales/Use Tax Return'

Sales Tax Return

- Reporting frequency is *monthly*. The tax is due and payable on or before the last day of the next month.
- If a business has sales of less than \$10,000.00 per month, then the filing frequency may be *quarterly*.
- If a retailer had sales of less than \$1,500.00 in the immediate preceding year they may request their filing frequency to be changed to *annually*.
- Retailers are allowed an allowance of 0.25% of the taxes collected for the cost of collecting the tax only if they file their return timely. This is referred to as a collection allowance.

Use Tax

- **Use Tax is a mirror of sales tax, same tax rate.**
- **Use Tax is due on all tangible personal property brought into Nevada, for storage, use, or other consumption when Nevada sales tax has not been charged.**
- **To 'even the competitive advantage' that out of state vendors have when selling a product without tax, when a registered Nevada vendor must charge the tax.**

Use Tax

Who is required to be registered?

- Any *business* who purchases tangible personal property, except inventory, without paying Nevada sales tax is required to be registered and report the use tax on the purchase.
- Any *individual* who makes a purchase without paying the tax should contact the Department to pay the tax.

Use Tax

What is taxable?

- **Construction contractors pay the use tax on building materials they consume in performance of the contract.**
- **Internet/Catalog Sales**
- **Untaxed purchases from out of state/internet vendors**

Consumer Use Tax Return

Print Form

NEVADA DEPARTMENT OF TAXATION
CONSUMER USE TAX RETURN

This return is for use by consumers of tangible personal property not sellers. If you are a seller, you must apply for a Sales Tax Permit.

MAIL ORIGINAL TO: STATE OF NEVADA - SALES/USE
 PO BOX 51107
 LOS ANGELES, CA 90051-5407

TID No:002-TX- [] []

For Department Use Only

Return for [] month Ending 10/31/22
 Due on or before 11/30/22
 Date paid []

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

If the name or address as shown is incorrect, if the ownership or business location has changed, or if you are out of business, you must notify a Nevada Department of Taxation District Office immediately.

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

| ENTER AMOUNTS IN COUNTY OF USE | AMOUNT SUBJECT TO USE TAX | TAX RATE | CALCULATED TAX |
|--------------------------------|---------------------------|------------|----------------|
| TAX CALCULATION FORMULA | COLUMN A | x COLUMN B | = COLUMN C |
| 01 CHURCHILL | | 7.600% | |
| 02 CLARK | | 8.375% | |
| 03 DOUGLAS | | 7.100% | |
| 04 ELKO | | 7.100% | |
| 05 ESMERALDA | | 6.850% | |
| 06 EUREKA | | 6.850% | |
| 07 HUMBOLDT | | 6.850% | |
| 08 LANDER | | 7.100% | |
| 09 LINCOLN | | 7.100% | |
| 10 LYON | | 7.100% | |
| 11 MINERAL | | 6.850% | |
| 12 NYE | | 7.600% | |
| 13 CARSON CITY | | 7.600% | |
| 14 PERSHING | | 7.100% | |
| 15 STOREY | | 7.600% | |
| 16 WASHOE | | 8.265% | |
| 17 WHITE PINE | | 7.725% | |
| TOTAL | | | |

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.

18. NET USE TAX (SUM OF COLUMN C) 18. []
 19. PENALTY (LINE 18 x 0%) 19. []
 20. INTEREST (See instructions for current rate and calculation) 20. []
 21. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT 21. []
 22. LESS CREDIT(S) APPROVED BY THE DEPARTMENT 22. []
 23. TOTAL AMOUNT DUE AND PAYABLE 23. []
 24. TOTAL AMOUNT REMITTED WITH RETURN 24. []

ENTER NAME OF PERSON SIGNING RETURN []

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT []

TITLE [] PHONE NUMBER (WITH AREA CODE) []

FEDERAL TAX ID NUMBER (EIN OR SSN) [] DATE []

MAKE CHECKS PAYABLE TO:
 NEVADA DEPARTMENT OF TAXATION

To e-mail, save this form to your computer and e-mail the attachment to nevadaoit@tax.state.nv.us with the subject of 'Consumer Use Tax Return'. Your e-mail, including attachments, cannot exceed 10 MB.

This form is a universal form that will calculate tax, interest and penalty for the appropriate periods if used on-line.

Modified Business Tax

Modified Business Tax

General Businesses – NRS 363B

Financial Institutions and Mining – NRS 363A

Modified Business Tax

Who is required to be registered?

- Any business who is required to pay a contribution for unemployment insurance
 - ***Except:***
 - Indian Tribe
 - Nonprofit organization under 26 U.S.C. 501(c)
 - Political subdivision

Modified Business Tax

What to report?

- Wages taken from Employment Security Department (ESD) form NUCS 4072 or UI Nevada online return

What to deduct?

- Deductions for employer-paid health insurance is allowed

NRS 363A.130, NRS 363A.135, NRS 363B.110, NRS 363B.115

Modified Business Tax

Employer-paid insurance deduction includes:

- Self-insured employer: all amounts paid for claims, premiums, stop-loss, if the program is a qualified employee welfare benefit plan
- Premiums for a policy of health insurance for employees
- Payments to a Taft-Hartley trust

Modified Business Tax

Employer-paid insurance deduction DOES NOT include:

- Amounts paid by the employee
- Worker's compensation insurance
- Life insurance
- Disability

NRS 363A.135, NRS 363B.115

Modified Business Tax

Categories and Rates

(Effective 7/1/2023)

- General Business.....1.17%
 - on wages over \$50,000.00 in a calendar quarter
 - a return still must be filed if wages are under \$50,000.00 in a quarter
- Financial Institutions and Mining..... 1.554%

NEVADA DEPARTMENT OF TAXATION

MODIFIED BUSINESS TAX RETURN
GENERAL BUSINESS (Effective July 1, 2023)

Mail Original To: NEVADA DEPARTMENT OF TAXATION
PO BOX 51107
LOS ANGELES, CA 90051-5407

TID NO:020-TX

FOR DEPARTMENT USE ONLY

PERIOD ENDING: Choose Date

DUE BY:

DATE PAID:

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY. If your business name or address has changed, please contact the Call Center at (866) 962-3707 as soon as possible to update your account with the Department.

Modified Business Tax Return

This form is a universal form that will calculate tax, interest and penalty for the appropriate periods if used on-line.

| | | |
|--|-----|--|
| 1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER | 1. | |
| 2. ENTER DEDUCTION FOR FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN | 2. | |
| 3. NET WAGES (Line 1 - Line 2) | 3. | |
| 4. Offset Carried Forward from Previous Quarter | 4. | |
| 5. Line 3 minus Line 4 | 5. | |
| 6. TAXABLE WAGES (If line 5 is greater than zero enter amount here, if less than zero enter on Line 18) | 6. | |
| 7. ENTER THRESHOLD OF \$50,000. | 7. | |
| 8. TAXABLE WAGES (Line 6 - Line 7, but not less than \$0) | 8. | |
| 9. CALCULATED TAX (Line 8 x .0117) | 9. | |
| 10. COMMERCE TAX CREDIT | 10. | |
| 11. OTHER CREDITS (Overpayments or other approved credits, see instructions) | 11. | |
| 12. NET TAX DUE (Line 9 - Line 10 - Line 11) | 12. | |
| 13. PENALTY (LINE 12 x 0% see instructions) | 13. | |
| 14. INTEREST (See instructions for current rate and calculation) | 14. | |
| 15. PREVIOUS DEBITS (Outstanding liabilities) | 15. | |
| 16. TOTAL AMOUNT DUE (Line 12 + Line 13 + Line 14 + Line 15) | 16. | |
| 17. AMOUNT PAID | 17. | |
| 18. CARRY FORWARD (If Line 5 is less than zero (0), enter amount here. This Offset will be carried forward for the next quarter) | 18. | |

MAKE CHECK PAYABLE TO NEVADA DEPT OF TAXATION - A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER NAME OF PERSON
SIGNING RETURN

Signature _____ Phone _____ Date _____
Title _____ FEIN of Business Named Above _____

I hereby certify that this return, including any accompanying schedules and statements, has 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

To e-mail, save this form to your computer and e-mail the attachment to: nevadaolt@tax.state.nv.us with the subject of 'Modified Business Tax Return'.

MODIFIED BUSINESS TAX RETURN
FINANCIAL INSTITUTIONS (Effective July 1, 2023)

Mail Original To: NEVADA DEPARTMENT OF TAXATION
 PO BOX 51107
 LOS ANGELES, CA 90051-5407

TID NO:021-TX

FOR DEPARTMENT USE ONLY

PERIOD ENDING: Choose Date ▾

DUE BY:

DATE PAID:

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY. If your business name or address has changed, please contact the Call Center at (866) 962-3707 as soon as possible to update your account with the Department.

| | | |
|--|-----|--|
| 1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER | 1. | <div style="border: 1px solid black; height: 20px;"></div> |
| 2. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN): | 2. | <div style="border: 1px solid black; height: 20px;"></div> |
| 3. NET WAGES (Line 1 - Line 2) | 3. | <div style="border: 1px solid black; height: 20px;"></div> |
| 4. Offset Carried Forward from Previous Quarter | 4. | <div style="border: 1px solid black; height: 20px;"></div> |
| 5. Line 3 minus Line 4 | 5. | <div style="border: 1px solid black; height: 20px;"></div> |
| 6. TAXABLE WAGES (If Line 5 is greater than zero (0), enter amount here. If less than zero, enter on Line 16) | 6. | <div style="border: 1px solid black; height: 20px;"></div> |
| 7. CALCULATED TAX (rate .01554 X Line 6) | 7. | <div style="border: 1px solid black; height: 20px;"></div> |
| 8. COMMERCE TAX CREDIT | 8. | <div style="border: 1px solid black; height: 20px;"></div> |
| 9. OTHER CREDITS (Overpayments or other approved credits, see instructions) | 9. | <div style="border: 1px solid black; height: 20px;"></div> |
| 10. NET TAX DUE (Line 7 minus Line 8 minus Line 9) | 10. | <div style="border: 1px solid black; height: 20px;"></div> |
| 11. PENALTY (See instructions for calculation) | 11. | <div style="border: 1px solid black; height: 20px;"></div> |
| 12. INTEREST (See instructions for current rate and calculation) | 12. | <div style="border: 1px solid black; height: 20px;"></div> |
| 13. PREVIOUS DEBITS (Outstanding liabilities) | 13. | <div style="border: 1px solid black; height: 20px;"></div> |
| 14. TOTAL AMOUNT DUE (Line 10 + Line 11 + Line 12 + Line 13) | 14. | <div style="border: 1px solid black; height: 20px;"></div> |
| 15. AMOUNT PAID | 15. | <div style="border: 1px solid black; height: 20px;"></div> |
| 16. CARRY FORWARD (If Line 5 is less than zero (0), enter amount here. This Offset will be carried forward for the next quarter) | 16. | <div style="border: 1px solid black; height: 20px;"></div> |

MAKE CHECK PAYABLE TO NEVADA DEPT OF TAXATION - A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

ENTER NAME OF PERSON
SIGNING RETURN _____

Signature SIGNATURE Phone _____ Date _____
 Title _____ FEIN of Business Named Above _____

I hereby certify that this return, including any accompanying schedules and statements, has 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**

To e-mail, save this form to your computer and e-mail the attachment to: nevadaolt@tax.state.nv.us with the subject of 'Modified Business Tax Return'.

Modified Business Tax Return

This form is a universal form that will calculate tax, interest and penalty for the appropriate periods if used on-line.

Modified Business Tax - Credits

Allowable Credit Types

(Effective 7/1/2015)

- Prepaid tuition contracts and college savings trust account
- Scholarship donation made through Nevada Educational Choice Scholarship Program
- 50% of the Commerce Tax paid in the preceding fiscal year

COMMERCE TAX

Commerce Tax

- The Commerce Tax is an annual tax on all business entities engaged in business in Nevada whose Nevada gross revenue exceeds \$4M.
- Prior to 2018-2019 tax year all businesses were required to file a Commerce Tax return regardless of the Nevada gross revenue. However, starting with 2018-2019 tax year only business whose Nevada gross revenue exceeds \$4M will be required to file their returns.

NRS 363C

Commerce Tax

- If subsequently Nevada gross revenue of a business exceeds \$4M, a Commerce tax return must be filed for that year.
- To register for Commerce Tax the Nexus questionnaire or Nevada Business Registration form should be used. Once registered, a business will receive a “Welcome to Nevada Commerce Tax” letter with a Commerce Tax ID and an access code to e-file the returns via Nevada Tax Center.
- More information about Commerce Tax can be found at Department’s website <https://tax.nv.gov/WelcometoCOM/>.

Commerce Tax Credit

- Businesses, which pay Commerce Tax, are entitled to a Commerce Tax credit toward their Modified Business Tax liability.
- Allowable Commerce Tax credit is 50% of the Commerce Tax paid for the preceding Commerce Tax year and is valid for 4 sequential quarters.
- Those with complex business structures in which one affiliated entity pays Commerce Tax and another affiliated entity pays Modified Business Tax must submit an Affiliated Group Payroll Provider Application (AGPPA) for approval before applying Commerce Tax credit.
- Commerce Tax credit is monitored. If incorrectly applied, a deficiency notice for underpaid Modified Business Tax, including penalty and interest, will be sent.

Recent Significant Changes

- **Marketplace Facilitator's** – AB 445 effective 10/01/19 requires a marketplace facilitator to collect and remit Nevada sales tax if the marketplace facilitator's sales in the calendar year or immediately preceding year were over \$100,000.00 or 200 separate retail sales.
 - Marketplace facilitator can enter into an agreement with marketplace seller whereby the seller agrees to assume responsibility for the collection and remittance of Nevada sales tax and is registered with the Department.
- **Remote Sellers – “Wayfair Decision”** - Requires remote sellers to collect sales tax from Nevada customers if they meet the requirements - More than \$100,000 of retail sales into Nevada, **or** 200 or more separate retail transactions for delivery into the state (effective 10/01/2018).

Closing an Account

Closing your account:

If you close or sell your business, you must contact the Department. You can cancel your account by

- *contacting us by phone*
- *written correspondence/close account form from website*
- *visiting us at one of our 3 district offices.*

However, if you choose to contact us, certain information will be required in order to expedite the canceling of your account and refund any security deposit or credits to which you may be entitled.

Website Information

<http://tax.nv.gov>

[Department of Taxation](#)

- Excise Taxes - Tire, Liquor, Short-Term Lease, Tobacco, Mining, Transportation Network Company fees, etc.
- Retail Cannabis
- Legislative Tax Changes when signed into law
- FAQ's and Tax PowerPoints
- Quick Links - Specific tax information and updates
- Links to Nevada home page, IRS, ESD, DMV, etc.

Ask the Advisor

Several tax presentations are available on the Department's website.

These presentations are in the form of PowerPoint or PDF files and can be downloaded.

Go to the Department website at <https://tax.nv.gov> and click on the following links:

- FAQ's
- Helpful Tax PowerPoints
- Select one of the presentations

Ask the Advisor

- **Basic Training**
- **Repairs & Delivery Charges**
- **Medical**
- **Construction**
- **Modified Business Tax**
- **Leases**
- **Other Tobacco Products**
- **The Audit Process**
- **Short Term Leases**
- **Automotive**

Written Response

- Most tax issues can be addressed by the Department of Taxation. Others may require Attorney General written opinions.
- Please be advised that any responses to inquiries made to the Department are only binding if put in writing, such as Nevada Revised Statutes, Administrative Code, Nevada Tax Notes, Nevada Technical Bulletins, or in written correspondence.

Department of Taxation

Contact Information

**Our offices are open
Monday—Friday
8:00 AM – 5:00 PM**

CALL CENTER

1-866-962-3707

**Monday—Friday
7:30 AM – 5:00 PM**

Las Vegas:

700 E Warm Springs Road Suite 200
Las Vegas, NV 89119

Carson City:

3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Reno:

4600 Kietzke Lane
Building L, Suite 235
Reno, NV 89502

Questions?