

Sales and Use Tax: My Nevada Tax

Description

Sales Tax is a legal requirement levied on the gross receipts of a retailer, on the sale, barter, lease, rental, use or other consumption of tangible personal property ("TPP") and services necessary to complete the sale.

- Gross receipts are filed by the retailer on the last day of the month following each reporting period; however, effective January 1, 2026, they will be due on the 20th day of the month following each period.
- TPP is seen, weighed, measured, felt, touched or otherwise perceptible to the senses.
- Sales tax is collected by the retailer at time the property is or will be first used, stored, or otherwise consumed in the county for which the purchase pertains.
- It is presumed that all gross receipts are subject to tax until the contrary is established. Exemptions are narrowly construed.

Filing Requirements

1. **Sales and Use tax returns are to be filed electronically via MyNevadaTax.nv.gov website also referred to as e-services.**
2. **For periods beginning June 2025 through October 2025 two returns will need to be filed in e-services: 1. Standard filing and 2. SEID filing. For periods November 2025 forward the two accounts will be consolidated into one using the standard account number.**
3. **Currently all participants involved with SEID will be issued an SEID account ID that begins with SUT followed by 12 numeric digits for the filing periods of June 2025 to October 2025.**
4. **The authorized user for e-services will access the website and select the SEID account to report only sales or items self-consumed within the SEID boundaries.**

Special Instructions/Notes

1. **References: NRS 372.025, NRS 372.085, NRS 372.155, NRS 372.360, NRS 372.365**



Nevada Department of Taxation

700 E Warm Springs Rd #200, Las Vegas, NV 89119 | 3850 Arrowhead Drive, Carson City, NV 89706 | 9850 Double R Blvd, Reno, NV 89521

For more information, please contact: Patricia Olmstead, Public Information Officer | taxpio@tax.state.nv.us | (775) 687-9998

NVSEID Email: nvseid@tax.state.nv.us

USE Tax: My Nevada Tax

Description

Use Tax is a legal requirement levied on the gross receipts of tangible personal property ("TPP") and services necessary to complete a sale that are brought into Nevada for self storage, use or other consumption when Nevada sales tax has not been assessed.

- Use tax mirrors sales tax with one major difference; the onus is on the individual/entity for Use and on the retailer for Sales to report the purchases.
- Any item that is purchased and/or self-consumed with out sales tax assessed become a Use tax liability.
- Contractors are the consumer of all TPP purchased used in the performance of a construction contract.

Filing Requirements

1. Use tax returns are to be filed electronically via MyNevadaTax.nv.gov website also referred to as e-services.
2. For periods beginning June 2025 through October 2025 two returns will need to be filed in e-services: 1. Standard filing and 2. SEID filing. For periods November 2025 forward the two accounts will be consolidated into one using the standard account number.
3. Currently all participants involved with SEID will be issued an SEID account ID that begins with USE followed by 12 numeric digits for the filing periods of June 2025 to October 2025.
4. The authorized user for e-services will access the website and select the SEID account to report only sales or items self-consumed within the SEID boundaries.
5. All contractors participating in the SEID project will be issued a "Contractor Exemption Letter". (Detailed Information on Contractor Onboarding page).

Special Instructions/Notes

1. References: NRS 372.185, NRS 372.190, NRS 372.155, NAC 372.190, NAC 372.200



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Contractor Onboarding

Description

Normally contractors are required to pay sales tax at the time of purchase. To meet the reporting requirements set forth for the SEID the Department of Taxation ("Department") will be issuing a "Contractor Exemption Letter" to all authorized contractors, which allows the retailer to not assess sales tax at time of purchase.

- All purchases made for consumption within the SEID boundaries will be reported by the contractor directly to the Department.

Requirements

1. **All purchases where first use is made or delivered within the SEID boundaries are required to be reported separately from those purchases made for use outside the boundaries.**
2. **The Contractor will provide to their vendor(s) the "Contractor Exemption Letter" to have on file or at the time of purchase to not be assessed tax by the vendor.**
3. **The Contractor is required to report the purchases made for use within the SEID boundaries on the SEID account in the reporting period in which it was purchased.**



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CONTRACTORS EXEMPTION LETTER (SEID)



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

July 7, 2025

SEID Account #: USE 1212-1212-1212

HOME RUN LLC
3850 ARROWHEAD DR
CARSON CITY, NV 89706

CONTRACTORS EXEMPTION LETTER
SPORTS AND ENTERTAINMENT IMPROVEMENT DISTRICT (SEID)

Effective Date: July 7, 2025

Expiration Date: March 31, 2026

Senate Bill (SB) 1, 35th Special Session of the Nevada Legislature (2023) provides for special reporting of the Local Sales and Use taxes of eligible personal property delivered, stored, used or otherwise consumed at the Sports and Entertainment Improvement District (District).

Upon receipt of this Contractor Exemption Letter, vendors selling tangible personal property to the above-named Contractor are authorized to sell such property to the Contractor tax exempt. The Contractor which holds this Exemption Letter will be responsible for remitting the appropriate use tax to the Department of Taxation (Department).

The vendor shall account for the exempt sale on its sales/use tax return under exemptions. For audit purposes, a vendor must have a copy of this letter to document the transaction was tax exempt.

This letter only applies to Nevada sales/use tax and does not provide an exemption from any other tax.

This exemption applies only to the above-named Contractor for tangible personal property delivered, stored, used, or otherwise consumed at the District and it does not extend to any other individuals or entities, or lessors to or for such Contractors.

Any vendor who has questions concerning the use of this tax exemption letter may contact the Department.

If the Stadium Authority determines that the above-named Contractor does not meet or no longer meets the criteria outlined in SB1, 35th Special Session of the Nevada Legislature (2023), this letter of exemption may be revoked.

Sincerely,

The Nevada Department of Taxation



Nevada Department of Taxation

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Modified Business Tax (MBT): Form TAX-F003A

Description

Modified Business Tax ("MBT") is an excise tax based on the wages paid by the employer in a calendar quarter as reported to Department of Employment, Training and Rehabilitation, Employment Security Division.

- There are 3 classification types: General Business, Financial Institution and Mining. If you are a general business the excise tax is imposed on wages that exceed \$50,000 in the calendar quarter.
- MBT allows for deductions for health benefits paid by the employer that are not reimbursed by the employee.
- There are several types of credits available that can be applied to reduce the tax amount due.

Filing Requirements

1. **MBT must be filed on the paper SEID Return – TAX-F003A at the end of each calendar quarter and mailed directly to the Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706.**
2. **Currently all participants involved with SEID will be required to track and report separately both the gross wages (Line 1a) and health benefits paid by the employer (Line 2a) for all employees worked in the SEID boundaries.**
3. **For those that fall under the General Business classification the threshold credit \$50,000 will be applied proportionally to standard wages and SEID wage based on overall percentage of wages reported.**

Special Instructions/Notes

1. **References: NRS 363A, NRS 363B**



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Modified Business Tax (MBT): Mock Data Sheet

Mock Data

- **TID:** 1234567890
- **Business Name:** Home Run LLC
- **Business Address:** 3850 Arrowhead Drive
Carson City, NV 89706
- **Total Gross Wages:** \$125,000.00
- **District (SEID) Gross Wages:** \$25,000.00
- **Health Ins Deduction:** \$15,500.00
- **District (SEID) Health Ins Deduction:** \$3,100.00
- **Net Wages:** \$109,500.00
- **Threshold:** \$50,000.00
- **Taxable Wages:** \$59,500.00
 - **Non-District Taxable Wages:** \$47,600.00
 - **District (SEID) Taxable Wages:** \$11,900.00
 - **Non-District Calculated Tax:** \$556.92
 - **District (SEID) Calculated Tax:** \$139.23
- **Calculated Tax:** \$696.15
- **Net Tax Due:** \$696.15
- **Total Amount Due:** \$696.15

Note: The Taxpayer Mock Data is for TRAINING PURPOSES ONLY



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COMMERCE TAX (COM): EXC-F025 and EXC-F025A

Description

The Commerce Tax ("COM") is an annual tax on all business entities engaged in business in Nevada whose Nevada gross revenue exceeds \$4M in a Fiscal Year (July 1st through June 30th).

- The rate assessed for is based on the businesses activity the entity is primarily engaged under the North American Industry Classification System ("NAICS").

Filing Requirements

1. **COM Tax returns are due 45-days (August 14th) after the close of the fiscal year (June 30th).**
2. **Currently all participants involved with SEID will be required to track and report separately the gross revenues made within the SEID boundaries from those made outside the boundaries on Tax Return Form EXC-F025 and Schedule EXC-F025A and mailed directly to the Department of Taxation, 3850 Arrowhead Drive, Carson City, NV 89706, or Emailed to NVSEID@tax.state.nv.us**
3. **Tax Return Form EXC-F025 will include all gross revenues in Nevada and Schedule EXC-F025A will include only gross revenues made within the SEID boundaries.**

Special Instructions/Notes

1. **Reference: NRS 363C**



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My Nevada Tax Instructions

Instructions

Create a Log On

- From the homepage, click on the Sign-up link.
- Under create an account, fill in the required fields.
- Fill in a username that you will remember and submit your email address. Then verify your email address.
- Please enter a password with a minimum of eight characters. Passwords must contain uppercase and lowercase letters, numbers and at least one special character.
- Enter a contact phone number, then click next.
- Next you must enter a security question or questions and provide the answer.
- Next log in with your newly created username and password.
- Now you must enroll in two-step verification (this will protect your e-services profile).
- You will receive a security code and must enter it now.
- Click the confirm button and now you are logged in.

How to Register Your Business

- After creating your profile go to "I want to"
- Under Registration and Access, click on Register a new business
- Fill in your business information
- Continue to New Business Registration
- An information page will display, review and click next.
- Fill in your Business Details.
- Fill in all contact information for your business.
- Fill in Headquarters Address and the site will request you to verify.
- Next select your NAICS code and click the blue button to search for your business type.
- Fill in the Initial Questionnaire.
- Fill in the Sales Questionnaire.
- Provide your Corporate Officers.
- Review the Account and register for the Sales and Use Tax.
- Add Location Details; Add Location Contact Information; and Add Location Activities.
- Provide Contact Information for your Sales & Use Tax Return.
- Review all provided information and make sure it is correct!
- Click on the Affidavit if the information is correct.
- Pay the \$15 fee.
- Provide billing information.
- Submit the payment and a confirmation page will display. Please keep a copy of this confirmation page.
- Now you will see this business under your profile.
- Go to view your locations and then click on print permit to review and print so you can display it at your location.
- You have now registered your new business.



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My Nevada Tax Instructions

Instructions

How to File a Return

- Log in to E-Services and choose the action center. Scroll down to the tax type with a return due.
- Click File Return.
- On the Reporting Questionnaire, answer Yes or No to the questions. If the question is blue, you can click for more information.
- Enter Sales and Use Tax by County including County, Total Sales, Exempt Sales and Use Amount
- Here you can add additional counties.
- Now your county information will display, click next.
- This is your review page to ensure everything is correct. Click next.
- Your Sales and use Tax Return will display with total amount due for final review.
- Check the Affidavit box.
- Click next.
- This is the Payment Options page, select how you want to pay.
- Enter the confirmed amount.
- Enter your payment information.
- Your confirmation page will now display with a confirmation number, submission type, date and payment amount.
- You can print this page for your records.
- Click OK and you will be returned to the My Nevada Tax page for your business, and you will see that your return has been submitted.
- If you need to make changes, click view and file past returns. You can withdraw, delete or print summary.

Logged on Payments

- After logging in to e-services, scroll to the account you would like to make a payment on.
- Click make a payment.
- You will have several payment options. Click the appropriate payment option and click next.
- Your Account Payment Details will display on screen. Click next.
- Continue to the Payment Options screen. Choose your payment type.
- Answer Yes or No to Save for Future use.
- Enter or confirm your billing information.
- Click Submit and a confirmation page will display including the submission type, date and amount paid.
- You can print this page for your records.



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Do Not Use Lock Box (SEID)



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