

December 3, 2025

Nevada Tax Commission  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, NV 89706

**Subject:** Deceiving information on the Department's website (see attachments) on Amended Returns

Hello Commissioners,

I would like to provide following public statement:

Why would anyone amend a sales and use tax return past the Statute of Limitations as established in Nevada Revised Statute (NRS) 360.355 when it would result in them owing more taxes? The Department is not be truthful so they then can do an audit and cause a headache for the Taxpayer.

Recently, Taxpayers had called me about wanting to close a business and the Department is saying they can do an audit past the three years limitation for timely filed sales and use tax returns and past the eight years limitation for delinquent sales and use tax returns.

If the Department a Nevada District Court decision or a Nevada Supreme decision to support their viewpoint, they need to share it with the public.

The recent Nevada Supreme Court decision on Hohl Motorsports Inc. vs Nevada Department of Taxation ruled that Taxpayers should be able to rely on the advice that they receive from the Department for if not only for the simple reason of Justice and Fairplay which is the intent of the Nevada Taxpayers' Bill of Rights.

Thank You and Be Safe,  
Ron Voigt  
702-321-9245

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**Can I file an amended return?**

**Yes. You can file an amended return for any period at any time.**

**Can I get a refund if I overpay?**

**Only if your amended return is postmarked within 3 years after the last day of the month following the period in which the overpayment was made (unless the period is under audit and a waiver is granted under NRS 360.355).**

**What if I miss the 3-year deadline?**

**We will still process your amended return, but any overpayment will go to the State General Fund and cannot be refunded or credited to you.**

**SOURCE: Nevada Department of Taxation Website as of 10/17/25**

**NRS 360.355 Time for provision of notice of determination.**

1. Except as otherwise provided in subsections 2, 3 and 4 and in NRS 375A.180 and 375B.210, every notice of the determination of a deficiency issued by the Department must be personally served or mailed within 3 years after the last day of the calendar month following the period for which the amount is proposed to be determined or within 3 years after the return is filed, whichever period expires later.
2. In the case of a failure to make a return, or a claim for an additional amount, every notice of determination must be mailed or personally served within 8 years after the last day of the calendar month following the period for which the amount is proposed to be determined.
3. If, before the expiration of the time prescribed in this section for the mailing of a notice of determination, the taxpayer has signed a waiver consenting to the mailing of the notice after that time, the notice may be mailed at any time before the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements in writing if each agreement is made before the expiration of the period previously agreed upon.
4. This section does not apply to cases of fraud or intentional evasion of the provisions of this title or any regulation adopted pursuant thereto.

(Added to NRS by 1991, 1406)

**NRS 372.635 Limitations on claims for refund or credit.** Except as otherwise provided in NRS 360.235, 360.395 and 372.368:

1. No refund may be allowed unless a claim for it is filed with the Department within 3 years after the last day of the month following the close of the period for which the overpayment was made.
2. No credit may be allowed after the expiration of the period specified for filing claims for refund unless a claim for credit is filed with the Department within that period, or unless the credit relates to a period for which a waiver is given pursuant to NRS 360.355.

**NRS 372.735 Records to be kept by sellers, retailers and others.**

1. Every seller, every retailer, and every person storing, using or otherwise consuming in this State tangible personal property purchased from a retailer shall keep records, receipts, invoices and other pertinent papers in such form as the Department may require.
2. Every seller, retailer or person who files the returns required under this chapter shall keep the records for not less than 4 years from their making unless the Department in writing sooner authorizes their destruction.
3. Every seller, retailer or person who fails to file the returns required under this chapter shall keep the records for not less than 8 years from their making unless the Department in writing sooner authorizes their destruction.

(Added to NRS by 1979, 430)

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