**NEVADA BUSINESS REGISTRATION** Please see instructions regarding form detail and online registration options. I Am Applying For: Sales/Use Tax Permit Modified Business Tax Local Business Unemployment Insurance **SEND A COPY TO EACH AGENCY** \*(Employment Security Division - ESD Commerce Tax License \*(Department of Taxation) 2 **New Business** Change in Ownership/ Business Entity Change in Location ☐ Other Change in Corporate Officers Change in Mailing Address Change in Name Add Location HIP Limited Liability Partnership Business Entity Type: Sole Proprietor Association Government Entity Corporation Limited Partnership Partnership Limited Liability Company Other If LLC please check Federal **3A** Corporation Sole Proprietor Partnership tax filing type Corporate/Entity Name Corporate/Entity Telephone Federal Tax Identification Number (as shown on State Business License): State of Incorporation or Formation Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4 6 Corporate/Entity Nevada Name **Business Telephone** Fax (DBA): E-mail Address: Website Address: Nevada Business Identification #: (11 digits) 8 9 Street Number, Direction (N. S. E. W.) and Name Suite, Unit or Apt # Mailing Address: City. State, and Zip Code +4 Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4 Location(s) of Nevada **Business Operations:** Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt # City, State, and Zip Code +4 Telephone Number: Location of **Business Records:** List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed. 13 \*\* The Department of Taxation & Employment Security Division are the only agencies to require a SSN Last, First, MI: Residence Address (Street) Date of Birth Title Percent Owned City, State, Zip +4 Residence Telephone Last. First. MI: Residence Address (Street) 'SSN Date of Birth Title City, State, Zip +4 Percent Owned Residence Telephone Last, First, MI: Residence Address (Street) \*SSN Date of Birth Title City, State, Zip +4 Percent Owned Residence Telephone Responsible Local Contact ( Last, First, MI & Title ): Residence Address (Street), City, State, Zip +4 \*SSN Residence Telephone Date Business Started in Nevada Date Nevada Location Opened Date First Worker Hired in Nevada | Date of First Nevada Payroll | Amount of First Nevada Payroll Number of Employees 15 PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS Outside Dining Water Appropriation Adult Materials/Activity Mining **Domestics** Amusement Machines Registered Agent Leased or Leasing Employees Agriculture Hazardous Material Service Home Occupation Alcohol Financial Institutions Tobacco Manufacturing Retail Sales-New Construction/Frection Leasing (Other than Employees) Gaming Mortgage Brokers Delivery Transportation Retail Sales-Used Tire Sales Supply/Use Temporary Workers **Health Services** Banker Not for Profit **Environmental Discharge** Wholesale Live Entertainment Regulated by Federal/State Permit Number Other Transportation Connection Marijuana Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered. Anyone selling tobacco products (including but not limited to cigarettes, smokeless tobacco and or cigars) as a manufacturer, wholesale or retailer, must also apply with the Department for that particular tobacco products license type before they can begin purchasing or selling those products. Such application can be found on our website. If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section: 17 Date Acquired/Changed: Acquired/Changed by: Portion Acquired/Changed: In Whole In Part ☐ Purchase ☐ Lease ☐ Other Previous Owner(s) Business Name Name(s) of Previous Owner(s) Address (Street) City State Zip Code +4 Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable: Enter Previous Owner(s) ESD Account Number: 18 \* Signatures must be that of a responsible party \* I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and

APP-01.00 NSPO Rev. 09.14 (O) 4436 Revised 9-6-17

**Print Name And Title** 

acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false of forged instrument for filing. Print Name And Title

Date

Date

\*Signature Responsible Party / Original

\*Signature Responsible Party / Original

### **NEVADA BUSINESS REGISTRATION FORM INSTRUCTIONS**

Important details are included to help you provide the necessary information. It is important to respond to all items. Any omission could cause a delay in processing your registration.

WHO ACCEPTS THIS FORM? The Nevada Department of Taxation and the Nevada Employment Security Division (ESD). Some local governments may accept this form.

WHAT OTHER INFORMATION MUST I PROVIDE? When applying with the Department of Taxation: All businesses must complete a Supplemental Application (APP-01.00) to determine correct fees. When applying with the Employment Security Division: If you employ agricultural or domestic workers or are a non-profit agency, you must complete a Supplemental Registration with ESD.

If you haven't yet received or applied for a Nevada State Business License, please contact the Nevada Secretary of State at (775) 684-5708 or complete your registration online at <a href="https://www.nvsilverflume.gov">https://www.nvsilverflume.gov</a>.

#### LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION - PLEASE COMPLETE IN ENGLISH.

- I Am Applying For: Check the boxes that apply. You are required to submit a copy to each agency that is applicable to your business. Keep a copy for your records.
- 2. Check All Box(es) That Apply.
- 3. Business Entity Type: Indicate entity type as filed with the Secretary of State.
- 3A. If LLC: Indicate type of entity as filed with the IRS.
- **4. Corporate/Entity Name:** Enter the name as registered with the Secretary of State for the State Business License. Include a telephone number.
- 5. Federal Tax Identification Number: Enter your Federal Tax Identification Number (FEIN). For information regarding a FEIN, contact the Internal Revenue Service at 1-800-829-4933 or go to <a href="http://IRS.gov/businesses">http://IRS.gov/businesses</a>. If you have applied for your number and have not received it, write "PENDING." If your FEIN changes, you must complete a new Nevada Business Registration.
- 6. Corporate/Entity Address: Enter the complete address of the corporation and the state of incorporation.
- 7. Nevada Name (DBA): Enter the name as it will be known to the public. Include a business telephone and fax number.
- 8. E-mail Address / Website Address: Enter Email and Website Address information.
- Nevada Business ID Number: Enter the number as shown on your State Business License or exemption issued by the Secretary of State.
- 10. Mailing Address: This address will be used to mail any licenses, reports, tax returns, and correspondence.
- 11. Location(s) of Nevada Business Operations: Enter the physical location of the business including suite numbers, apartment numbers, and street direction (N, S, E, and W). If there are additional locations in Nevada, please attach a list of all locations. You may not use a PO Box.
- **12.** Location of Business Records: Enter the physical address where business records are maintained during normal working hours. Include the telephone number of this location, if different from the business telephone number.
- 13. List All Owners, Partners, Corporate Officers, Managers, Members, etc.: Include the full name, home address (street, city, state, and zip code), Social Security Number, date of birth, title, percentage of business owned, and telephone number. If the business is incorporated, list all corporate officers. If the business is a partnership, list all partners. If the business is comprised of two corporations or other entities, list the officers/members/partners, etc. for each entity. Attach additional sheets if needed.
- 14. Dates and Amounts Regarding Your Nevada Business: Enter the date the business started or will start Nevada operations. If adding a location enter the date your additional location will begin Nevada operations. Enter the date the first worker was hired in Nevada. Enter the date and amount of the first Nevada payroll. If this is a new business, enter the estimated number of employees you will have. If the business is currently operating, list the number of employees on the payroll.
- 15. Please Check All That Apply to Your Business: If you check the box marked "Regulated by Federal/State Permit Number," attach a list that identifies the issuing entity and permit number.
- **16. Nature of Your Business:** Describe your business activities, goods, products, or services in Nevada. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.
- 17. Acquired, Changed, or Have a New Federal Tax Number: On the first line, enter the date the business was acquired; check the boxes that apply to how the business was acquired; and the portion of the business you acquired. On the second line, list the name of the previous owner and the business name of the previous owner. On the third line, indicate the physical address of the business you acquired. On the fourth line, list your previous Nevada Sales/Use Tax Permit Number and the Employment Security Division (ESD) Account Number of the previous owner. If there is more than one previous owner, attach an additional sheet.
- 18. Signature Required: Legal signatures include: sole proprietor-owner, corporate officer, managing member and partners.

| Toll Free (In State) for All State of Nevada  | 800-992-0900   |  |  |  |  |  |  |  |  |
|---|----------------|--|--|--|--|--|--|--|--|
| Nevada Department of Taxation: Online Registration: https://www.nevadatax.nv.gov – Website: http://www.tax.nv.gov   |                |  |  |  |  |  |  |  |  |
| Call Center Toll Free Taxation Help Desk  | (866) 962-3707 |  |  |  |  |  |  |  |  |
| Las Vegas 555 E Washington Avenue • Suite 1300 • Las Vegas, • Nevada • 89101  | (702) 486-2300 |  |  |  |  |  |  |  |  |
| Reno 4600 Kietzke Lane • Building L, Suite 235 • Reno, NV • 89502   | (775) 687-9999 |  |  |  |  |  |  |  |  |
| Carson City 1550 College Parkway • Suite 115 • Carson City, NV • 89706  | (775) 684-2000 |  |  |  |  |  |  |  |  |
| Henderson 2550 Paseo Verde • Suite 180 • Henderson, NV • 89074  | (702) 486-2300 |  |  |  |  |  |  |  |  |
| Nevada Employment Security Division (ESD): Online Registration: <a href="https://uitax.nvdetr.org">https://uitax.nvdetr.org</a> - Website: www.nvdetr.org |                |  |  |  |  |  |  |  |  |
| Las Vegas   | (702) 486-0250 |  |  |  |  |  |  |  |  |
| Reno  | (775) 823-6680 |  |  |  |  |  |  |  |  |
| Statewide (Mailing) 500 E Third Street • Carson City, NV • 89713-0030   | (775) 684-6300 |  |  |  |  |  |  |  |  |
| Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: www.ndow.org  | (775) 688-1500 |  |  |  |  |  |  |  |  |
| Nevada Secretary of State:  | (775) 684-5708 |  |  |  |  |  |  |  |  |
| For more information regarding local and state business licensing please visit Nevada's online Business Portal at   | •              |  |  |  |  |  |  |  |  |

https://www.nvsilverflume.gov. NSPO Rev. 09.14 (O) 4436

# NEVADA DEPARTMENT OF TAXATION SUPPLEMENTAL REGISTRATION

Please print clearly — Use black or blue ink only Please mark applicable type(s) (See Instructions)

| For Department Use Only                                 |  |  |  |  |  |  |
|---|--|--|--|--|--|--|
| TID:  |  |  |  |  |  |  |
| Dept. of Taxation Representative accepting application: |  |  |  |  |  |  |

|            | Sales/Use Permit  | Consum  | er Use Tax Permit      | Certificate of Author | rity Live  | Entertainment Tax             |               |  |  |  |
|------------|---|---|------------------------|-----------------------|------------|-------------------------------|---------------|--|--|--|
| 1.         | DBA (as shown on the Nevada I   | Business Re   | egistration Form):     |                       |            |                               |               |  |  |  |
| 2.         | Business telephone number:  | hone number:  List STATE of incorporation or formation if applicable:   |                        |                       |            |                               |               |  |  |  |
| 4.         |   |   | FEES AND SE            | CURITY DEPOS          | SIT        |                               |               |  |  |  |
| 5.         | Estimated total monthly receipts:  Estimated total Nevada monthly TAXABLE receipts:  6. |   |                        |                       |            |                               |               |  |  |  |
| <b>7</b> . |   | eporting cycle (Please indicate filing frequency desired)<br>ales or purchases exceeding \$10,000 per month in TAXABLE sales must report monthly. |                        |                       |            |                               |               |  |  |  |
|            | Sales/Use Tax<br>Use Tax  | 10,000 per 1  | HORITH FAXABLE SaleS   | must report monthly.  | Monthly    | Quarterly                     | Annual        |  |  |  |
|            | Live Entertainment Tax  |   |                        |                       |            |                               |               |  |  |  |
| 8.         | Security (See Instructions  Cash  | •   |                        | Surety #              | •          |                               |               |  |  |  |
| 9.         | Sales Tax Fee (See instru   | T - ( - 1 N   |                        |                       |            | evada Business Locations:     |               |  |  |  |
| 7.         | Jaies Tax Tee (Jee Ilistiu  | Clioris).   |                        | 10.                   |            |                               |               |  |  |  |
| 1.         |   |   | OTHER I                | NFORMATION            |            |                               |               |  |  |  |
|            | Name of spouse/relative   |   | Address of spouse/rel  |                       | Phone      | number of spouse/re           | elative       |  |  |  |
|            | Name of other contact Address of oth  |   | Address of other conta | contact               |            | Phone number of other contact |               |  |  |  |
|            | Accountant/bookkeeper   |   | Address of accountan   | t/bookkeeper          | Phone      | number of accounta            | nt/bookkeeper |  |  |  |
|            | Other employment (If applicable)  | :   |                        |                       |            |                               |               |  |  |  |
|            | Company name:   |   |                        | Company name:         |            |                               |               |  |  |  |
|            | Name of bank/financial institution  | n – location  | / account number:      | , , -                 |            |                               |               |  |  |  |
|            | Business account:   |   |                        |                       |            |                               |               |  |  |  |
|            | Personal account:   |   |                        |                       |            |                               |               |  |  |  |
|            | . 5.551141 45554111   |   |                        |                       |            |                               |               |  |  |  |
|            | FOR DEPARTMENT USE ONLY   |   |                        |                       |            |                               |               |  |  |  |
|            | ST/UT No.:  | T/UT No.: MBT No.:  |                        |                       |            |                               |               |  |  |  |
|            | Combine Accts: Yes  | No  | Previous Acct: _       | Pre                   | vious Acct | Cancelled:                    | Yes No        |  |  |  |
|            | Comments:   |   |                        |                       |            |                               |               |  |  |  |

Bank:

SUPPLEMENTAL APPLICATION

Branch:

□ Cash

☐ Check

ABA#:

<sup>\*\*</sup>For an introduction to the Department and general information, see our Taxpayer Information Packet Online at www.tax.nv.gov \*\*

### SUPPLEMENTAL REGISTRATION INSTRUCTIONS

Sales/Use Tax — A business which sells tangible personal property at retail or wholesale, and has a physical location in Nevada or enters Nevada to conduct business

**Consumer Use Tax** — This permit allows a Nevada business, not required to hold a Nevada Sales/Use Tax permit, to pay use tax directly to the State on tangible personal property purchased from a vendor not registered to collect Nevada sales tax. Example: Contractors who do not make sales and only purchase building materials for their own use from out of state. All businesses required to register for the State Business License that purchase tangible personal property for storage, use or other consumption in Nevada must also register for use tax. Registering for use tax does not require payment of a fee, nor does it require security.

Certificate of Authority — This permit is available to out-of-state businesses having no jurisdiction or nexus in Nevada. The permit allows an out-of-state business, who is not required to hold a Nevada Sales/Use Tax permit, to voluntarily register in order to collect and remit use tax as a convenience for its Nevada customers. This permit does not require payment of a fee, nor does it require security.

**Live Entertainment Tax (LET)** — Monthly tax is based on admission charges for non-gaming facilities providing live entertainment. If the maximum occupancy is under 200, no tax liability exists. Maximum occupancy that meets or exceeds 200 must register for the Live Entertainment Tax. Maximum occupancy means the maximum occupancy of the facility as determined by the State Fire Marshal or local governmental agency.

- 1. DBA Name doing business as
- 2. Business Telephone Number please include area code
- **3. State of Incorporation or Formation** foreign corporations must be registered with the Nevada Secretary of State's Office to do business in Nevada
- 4. Fees and Security Deposit
- 5. Estimated Total Monthly Receipts this is the total of all gross receipts including wholesale sales, services necessary to complete the sale, exempt sales, etc
- **6. Estimated total Nevada monthly TAXABLE receipts** this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, labor, exempt sales, etc
- 7. Reporting Cycle Please indicate filing frequency desired. Sales or purchases exceeding \$10,000 require monthly reporting. Options may not apply to certain tax types.
- 8. Security Check off type of security deposited. A Sales/Use Tax permit will not be issued until applicable security is submitted. In order to determine the security requirement, compute your average monthly taxable sales. Multiply taxable Nevada sales by the highest tax rate in Nevada, which is 8.265% as of 04-01-17. This is your estimated average monthly tax liability. Security is required equal to three times your monthly tax liability for monthly reporting or six times monthly tax liability for quarterly reporting. A security deposit will not be required if the amount calculated does not exceed \$1,000. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.
- 9. Sales Tax Fee A \$15.00 permit fee for EACH in-state business location is required. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00. Total number of locations (#10) should be multiplied by the Sales Tax fee (example: 3 Nevada Business Locations times (x) \$15.00 fee = \$45.00).
- 10. Total Nevada Business Locations number of physical locations in Nevada
- **11. Other Information** please include other authorized contacts.

Note: Modified Business Tax (MBT) – General Business (MBT GB) / Modified Business Tax - Financial Institutions (MBT FI) / Modified Business Tax - Mining (MBT MI) is a Quarterly tax based on gross wages reported to the Employment Security Division. There is an allowable deduction for qualified health insurance plan and wages paid to certain veterans. Exceptions include non-profit 501c organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. Contact the Employment Security Division to determine if you are required to register with that agency.

ORIGINAL SIGNATURES REQUIR ED BY AGENCIES - KEEP A COPY FOR YOUR RECORDS.

## THIS FORM MUST BE SUBMITTED WITH YOUR NEVADA BUSINESS REGISTRATION FORM