



Nevada Department of Taxation
March 19, 2010

What is a:

“Delinquency Notice”

A “Delinquency Notice” is written correspondence sent by the Department of Taxation to a taxpayer/business to advise that a specific type of document *has not been received*, as of the date the “Delinquency Notice” was printed. The Department sends delinquency notices regarding returns or other required documents related to Sales Tax, Use Tax, Modified Business Tax (MBT), Other Tobacco Products (OTP), Bank Excise Tax (BET), Tire Tax, Government Services Fee (formerly “short-term vehicle lessor fee”), Exhibition Facilities Fee (EFF), Live Entertainment Tax (LET) and Liquor Excise Tax. The specified form or document must be filed even if there is no liability to report.