



What is Use Tax?

Use Tax is a tax imposed on tangible personal property used in Nevada on which Nevada Sales Tax, or Sales Tax outside of Nevada has not been paid per NRS 372.055. Use Tax, the counterpart of Sales Tax, applies to mail order, out of state, and internet purchases, and other purchases of tangible personal property on which Nevada Sales Tax has not been paid. Any individual, business, corporation or other entity can be liable for Use Tax, when Sales Tax is not collected by the seller. Any purchase, other than inventory, made by a retailer or other entity from a non-registered vendor, for use in business is subject to Use Tax and must be reported to the Department of Taxation. For more information, [click here](#).

If you are a registered business you may receive a Consumers Use Tax Return. This form is different than the Combined Sales & Use Return. It must be completed and returned whether a liability exists or not. To obtain a blank copy of the tax return [click here](#).