

# BANK EXCISE TAX RETURN

Mail to:  
 Nevada Department of Taxation  
 1550 E. College Parkway #115  
 Carson City NV 89706

FOR DEPARTMENT USE ONLY	
Postmark Date: _____	_____
Amount: _____	Check #: _____

For quarter: **through**  
 Due on or before:

If postmarked after due date  
 penalty and interest will apply

**\*NOTE: PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING RETURN. A RETURN MUST BE FILED EVEN IF NO TAX IS DUE\***

1.	TOTAL NUMBER OF BRANCHES IN NEVADA	1. _____
2.	EXEMPTION FOR FIRST BRANCH	2. <u>1</u>
3.	NUMBER OF BRANCHES SUBJECT TO TAX (LINE 1 MINUS LINE 2)	3. _____
4.	TAX DUE (MULTIPLY NUMBER OF BRANCHES SUBJECT TO TAX (LINE 3) BY \$1750)	4. _____
5.	LESS CREDITS APPROVED BY THE DEPARTMENT	5. _____
6.	TOTAL BANK EXCISE TAXES DUE (LINE 4 MINUS LINE 5)	6. _____
7.	PENALTY (10% or .10 OF LINE 6)	7. _____
8.	INTEREST (1% or .01 OF LINE 6 FOR EACH MONTH OR FRACTION OF A MONTH LATE)	8. _____
9.	PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT	9. _____
10.	TOTAL AMOUNT DUE AND PAYABLE (ADD LINES 6 THROUGH 9)	10. _____
11.	TOTAL AMOUNT REMITTED WITH RETURN	11. _____

**PLEASE SUBMIT THE BANK EXCISE TAX LIST OF BRANCHES IN NEVADA (FORM BET-02) WITH RETURN**

I hereby certify that this return including any accompanying schedules and statements has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature		Name Of Preparer	
Title	Federal Identification Number	Phone Number	Date

**BANK EXCISE TAX**

## GENERAL INFORMATION

Effective January 1, 2004, Nevada Revised Statute (NRS) 363A.120 imposed an excise tax on each bank at the rate of \$1,750 for each branch office in excess of one maintained by the bank in this state on the first day of each calendar quarter.

A bank branch is defined to be any location or facility of a bank, including the main branch, where deposit accounts are opened, deposits are accepted, checks are paid and loans are granted, including, but not limited to, a brick and mortar location, a detached or attached drive-in facility, a seasonal office, an office on a military base or government installation, a station or unit for paying and receiving, and a location where a customer can open accounts, make deposits and borrow money by telephone or through the use of the Internet. The term does not include automated teller machines, consumer credit offices, contractual offices, customer bank communication terminals, electronic fund transfer units and loan production offices.

If a bank ceases the operation or other maintenance of any of its branch offices during the calendar quarter, the excise tax is still due if the branch was open for business to the public on the first day of the calendar quarter.

The operation or other maintenance of a branch shall be deemed to commence on the date the branch office first opens for business to the public. If the first day of a calendar quarter does not occur on a regular banking day for a bank, the bank shall be deemed to operate or otherwise maintain a branch office on that date if the bank:

1. Held the branch office open for business to the public at any time during the immediately preceding 5 regular banking days for the bank; and
2. Holds the branch office open for business to the public at any time during the immediately succeeding 5 regular banking days for the bank.

If the operation or other maintenance of a branch office commences after the first day of the calendar quarter, no excise tax is due.

The bank excise tax is due on or before the last day of the first month of the quarter.

## RETURN INSTRUCTIONS

Complete all line items on the return. **Returns must be filed even if no tax is due.**

- 1 Enter the total number of branches maintained on the first day of the calendar quarter.
- 2 First branch is exempt from the bank excise tax. This line is already completed for you.
- 3 Subtract the exempt branch on Line 2 from the total number of branches on Line 1. This is the amount of branches subject to the bank excise tax.
- 4 Multiply Line 3 by \$1750. This is the total amount of tax due.
- 5 Enter amount due to you for overpayments made in prior periods for which you have received a credit notice. Do not take the credit if you have asked for a refund. NOTE: Only credits established by the Department may be used.
- 6 Subtract Line 4 from Line 5; this is the total bank excise taxes due.
- 7 If this return will not be postmarked and the taxes paid on or before the due date as shown on the return, a 10% penalty will be assessed. Enter 10% or .10 of line 6.
- 8 If this return will not be postmarked and the taxes paid on or before the due date as shown on the return, enter interest of 1% or .01 of line 6 for each month or fraction of a month late.
- 9 Enter any amount due for prior periods for which you have received a debit notice.
- 10 Add lines 6 through 9, this is the total amount due and payable.
- 11 Enter the total amount remitted with this return.

**SUBMIT BANK EXCISE TAX LIST OF BRANCHES IN NEVADA (BET-02) WITH THIS RETURN**

### Send to:

Nevada Department of Taxation  
1550 East College Parkway, Suite 115  
Carson City, NV 89706

If you have any questions concerning this return, please contact the Carson City office at 775-684-2000.

**NEVADA DEPT OF TAXATION**  
**BANK EXCISE TAX LIST OF BRANCHES IN NEVADA**

Please print clearly – use black or blue ink only.  
 Attach additional sheets if needed.

<b>Name of Bank:</b>	<b>Account No:</b>
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<b>1</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>2</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>3</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>4</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>5</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>6</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>7</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed

<b>8</b>	Branch Number	Address	Date branch opened
	Branch Name	City	State
			Zip Code
			Date Branch closed