



Nevada Department of Taxation
March 2, 2009

Information on your Use Tax Delinquency

If you are registered for Use Tax with the Department of Taxation, you may have received a Delinquency Notice. 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 did receive a Use Tax Delinquency Notice, a Use Tax Return must be completed and filed immediately. If you have no liability to the Department, a zero return must be filed, signed, and dated with a zero in line 18 of the Consumer Use Tax Return. You can file your return with us online by [clicking here](#), or print a blank form by [clicking here](#) and mailing or faxing this to your [local office](#).