

NEVADA BUSINESS REGISTRATION

Important details are included in the instructions. Please type or print legibly in black ink. Each agency may request additional information depending on your type of business. Completing this form does not relieve you of any statutory or regulatory requirements relating to your business. Online registration is also available. See instructions.

| | | | | | | |
|--|---|--|---|--|--|--|
| 1 | I Am Applying For: | | <input type="checkbox"/> Unemployment Insurance <small>*(Employment Security Division - ESD)</small> | <input type="checkbox"/> Sales/Use Tax Permit | <input type="checkbox"/> Modified Business Tax <small>*(Department of Taxation)</small> | <input type="checkbox"/> Local Business License |
| * SEND A COPY TO EACH AGENCY | | | | | | |
| 2 | <input type="checkbox"/> New Business | <input type="checkbox"/> Change in Ownership/ Business Entity | <input type="checkbox"/> Change in Location | <input type="checkbox"/> Other | | |
| | <input type="checkbox"/> Change in Corporate Officers | <input type="checkbox"/> Change in Mailing Address | | | | |
| | <input type="checkbox"/> Change in Name | <input type="checkbox"/> Add Location | | | | |
| 3 | Business Entity Type: | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Publicly Traded Corp | <input type="checkbox"/> Association | <input type="checkbox"/> Limited Liability Partnership | <input type="checkbox"/> Government Entity |
| | | <input type="checkbox"/> S Corp. | <input type="checkbox"/> Privately Held Corp | <input type="checkbox"/> Partnership | <input type="checkbox"/> Limited Liability Company | <input type="checkbox"/> Other |
| 4 | Corporate/Entity Name (as shown on State Business License): | | | Corporate/Entity Telephone | 5 | Federal Tax Identification Number |
| 6 | Corporate/Entity Address: | Street Number, Direction (N, S, E, W) and Name | Suite, Unit or Apt # | City, State, and Zip Code +4 | State of Incorporation or Formation | |
| 7 | Nevada Name (DBA): | | | | Business Telephone | Fax |
| 8 | E-mail Address: | Website Address: | | | 9 | Nevada Business Identification #: (11 digits) NV |
| 10 | Mailing Address: | Street Number, Direction (N, S, E, W) and Name | Suite, Unit or Apt # | City, State, and Zip Code +4 | | |
| 11 | 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 | | |
| 12 | Location of Business Records: | Street Number, Direction (N, S, E, W) and Name | Suite, Unit or Apt # | City, State, and Zip Code +4 | | Telephone Number: |
| 13 | List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed. ** The Department of Taxation & Employment Security Division are the only agencies to require a SSN. | | | | | |
| | Last, First, MI : | | Residence Address (Street) | | **SSN | Date of Birth |
| | Title | Percent Owned | City, State, Zip +4 | | | Residence Telephone |
| | Last, First, MI : | | Residence Address (Street) | | **SSN | Date of Birth |
| | Title | Percent Owned | City, State, Zip +4 | | | Residence Telephone |
| | Last, First, MI : | | Residence Address (Street) | | **SSN | Date of Birth |
| | Title | Percent Owned | City, State, Zip +4 | | | Residence Telephone |
| | Responsible Local Contact (Last, First, MI & Title): | | Residence Address (Street), City, State, Zip +4 | | **SSN | Residence Telephone |
| 14 | 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 | | | | | |
| | <input type="checkbox"/> Mining | <input type="checkbox"/> Domestic | <input type="checkbox"/> Outside Dining | <input type="checkbox"/> Water Appropriation | <input type="checkbox"/> Adult Materials/Activity | <input type="checkbox"/> Amusement Machines |
| | <input type="checkbox"/> Service | <input type="checkbox"/> Agriculture | <input type="checkbox"/> Home Occupation | <input type="checkbox"/> Hazardous Material | <input type="checkbox"/> Leased or Leasing Employees | <input type="checkbox"/> Alcohol |
| | <input type="checkbox"/> Tobacco | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Retail Sales—New | <input type="checkbox"/> Construction/Erection | <input type="checkbox"/> Leasing (Other than Employees) | <input type="checkbox"/> Gaming |
| | <input type="checkbox"/> Delivery | <input type="checkbox"/> Transportation | <input type="checkbox"/> Retail Sales—Used | <input type="checkbox"/> Tire Sales | <input type="checkbox"/> Supply/Use Temporary Workers | <input type="checkbox"/> Health Services |
| | <input type="checkbox"/> Wholesale | <input type="checkbox"/> Not for Profit | <input type="checkbox"/> Live Entertainment | <input type="checkbox"/> Environmental Discharge | <input type="checkbox"/> Regulated by Federal/State Permit Number _____ | <input type="checkbox"/> Other _____ |
| 16 | Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%. | | | | | |
| 17 | If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section: | | | | | |
| | Date Acquired/Changed: | Acquired/Changed by: <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other | | | Portion Acquired/Changed: <input type="checkbox"/> In Whole <input type="checkbox"/> In Part | |
| | Name(s) of Previous Owner(s) | | | Previous Owner(s) Business Name | | |
| | 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 acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false or forged instrument for filing. | | | | | | |
| | *Signature Responsible Party / Original | | Print Name And Title | | | Date |
| | *Signature Responsible Party / Original | | Print Name And Title | | | Date |

ORIGINAL SIGNATURES REQUIRED BY AGENCIES – KEEP A COPY FOR YOUR RECORDS

NEVADA BUSINESS REGISTRATION FORM INSTRUCTIONS

Completion of this form will provide the common information needed and/or required by participating state and local government agencies. 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). Also, most local governments accept the form.

WHAT OTHER INFORMATION MUST I PROVIDE? When applying with the Department of Taxation: All businesses must complete a Supplemental Application (APP-01.01) 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 (NUCS-4058).

If you haven't yet received or applied for a Nevada State Business License, please contact the Nevada Secretary of State at (75) 684-5708 or visit their website at <http://nvsos.gov>

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

- 1. I Am Applying For:** Check the boxes that apply. Nevada has no central database for business registration. 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 the structure and type of ownership of your business.
- 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 <http://IRS.gov/business>. 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 E-mail and Website Address information.
- 9. Nevada Business ID Number:** Enter the number as shown on your State Business License 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 complete 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.
- 12. Location of Business Records:** Enter the complete 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 (the Department of Taxation & Employment Security Division are the only agencies to require a SSN), 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 Instructions: Make copies first and then sign each copy. Original signatures are required by each State and local agency. Legal signatures include: sole proprietor-owner, corporate officer, and managing member.**

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.state.nv.us>

| | | |
|-----------------|--|----------------|
| 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 |

Nevada Employment Security Division (ESD): Online Registration: <https://uitax.nvdetr.org> – 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 |

If your business has or may have a discharge to the environment or needs a water appropriation permit, the following telephone numbers should be used for information concerning exemptions and to acquire applications:

Nevada Department of Conservation and Natural Resources: – Website: www.dcnr.nv.gov

| | |
|--|----------------|
| Environmental Protection Division | (775) 684-4670 |
| Water Resources Division (Water Appropriation) | (775) 684-2800 |

Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: www.ndow.org..... (775) 688-1500

Nevada Secretary of State: – Website: <http://whynevada.com> – a resource for Nevada..... (775) 684-5708

Local Business License Departments: To obtain the telephone numbers for local license departments, check the white pages of the telephone directory under the government name. I.e. Clark County, Washoe County, Reno, etc.

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
 Consumers Certificate
 Certificate of Authority
 Live Entertainment Tax

| | | |
|----|--|--|
| 1. | DBA (as shown on the Nevada Business Registration Form): _____ | |
| 2. | Business telephone number: _____ | 3. List STATE of incorporation or formation if applicable: _____ |

FEES AND SECURITY DEPOSIT

| | | |
|----|--|---|
| 4. | Estimated total monthly receipts: _____ | 6. Estimated total Nevada monthly TAXABLE receipts: _____ |
| 7. | Reporting cycle (check choice of reporting) Sales Tax Accounts with over \$10,000 a month in TAXABLE sales must report monthly. | |
| | | Monthly Quarterly Annual |
| | Sales/Use Tax | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | Use Tax | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> |
| | Live Entertainment Tax Occupancy | <input type="checkbox"/> 200 to 7,499 <input type="checkbox"/> 7,500 or More <input type="checkbox"/> |
| 8. | Security (See Instructions) <input type="checkbox"/> Cash \$ _____ <input type="checkbox"/> Surety # _____ | |
| 9. | Sales Tax Fee (See instructions): _____ | 10. Total Nevada Business Locations: _____ |

OTHER INFORMATION

| | | |
|---|----------------------------------|---------------------------------------|
| Name of spouse/relative | Address of spouse/relative | Phone number of spouse/relative |
| Name of other contact | Address of other contact | Phone number of other contact |
| Accountant/bookkeeper | Address of accountant/bookkeeper | Phone number of accountant/bookkeeper |
| Other employment (If applicable): | | |
| Company name: _____ | | Company name: _____ |
| Name of bank/financial institution – location / account number: _____ | | |
| Business account: _____ | | |
| Personal account: _____ | | |

FOR DEPARTMENT USE ONLY

ST/UT No.: _____ MBT No.: _____
 Combine Accts: Yes No Previous Acct: _____ Previous Acct Cancelled: Yes No
 Comments: _____
 Cash Check ABA #: _____ Bank: _____ Branch: _____

**For an introduction to the Department and general information, see our Taxpayer Information Packet Online at www.tax.state.nv.us **

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's Certificate (Use Tax) — This certificate 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, merchandise, food and refreshment sales for non-gaming facilities providing live entertainment with maximum occupancy of 200 to 7,499. Monthly tax is based on admission charges only for non-gaming facilities providing live entertainment with occupancy of 7,500 or more. 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.

5. Estimated Total Monthly Receipts – This is the total of all gross receipts including wholesale sales, labor, 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 8.10% as of 07/01/09. 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 complete all that apply.

Note: Modified Business Tax (MBT) – General Business (MBTGB) / Modified Business Tax – Financial Institutions (MBTFI) is a Quarterly tax based on gross wages reported to the Employment Security Department. There is an allowable deduction for qualified health insurance or plan. 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.

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