

**NEVADA DEPARTMENT OF TAXATION  
SUPPLEMENTAL REGISTRATION**

Please print clearly — use black or blue ink only  
Please mark applicable type(s) (See Instructions)

<b>For Dept. Use Only</b>
Permit/License No. _____
Dept. of Taxation Representative accepting application: _____

- Sales/Use Permit  
  Consumers Certificate  
  Certificate of Authority  
  Nevada Business License  
  Live Entertainment Tax  
  Modified Business Tax

<b>1.</b>	DBA (as shown on the Nevada Business Registration Form): _____	
<b>2.</b>	Business telephone number: _____	<b>3.</b> If corporation, STATE of incorporation or formation: _____

**FEES AND SECURITY DEPOSIT**

<b>4.</b>	Estimated total monthly receipts: _____	<b>5.</b>	Estimated total Nevada monthly TAXABLE receipts: _____	
<b>6.</b>	<input type="checkbox"/> I do not purchase tangible personal property for storage, use or other consumption in Nevada. <input type="checkbox"/> Corporation with no employees (other than resident agent in Nevada)			
<b>7.</b>	Home-based businesses — indicate last year's NET INCOME or estimate the current year's NET INCOME if this a new business: _____			
<b>8.</b>	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"/>	
	Use Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Business License Fee			<input type="checkbox"/>
	Live Entertainment Tax Occupancy	<input type="checkbox"/>	<input type="checkbox"/>	
	Modified Business Tax	<input type="checkbox"/>	<input type="checkbox"/>	
		<input type="checkbox"/>	<input type="checkbox"/>	

<b>9.</b>	Security (see instructions) <input type="checkbox"/> Cash \$ _____ <input type="checkbox"/> Surety # _____ <input type="checkbox"/> CD # _____	<b>10.</b>	Total Nevada business locations: _____
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<b>11.</b>	Sales Tax Fee (See instructions): _____	<b>12.</b>	Business License Fee (See instructions): _____
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**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: _____
Name of bank/financial institution – location / account number: _____		Other employment (If applicable): _____
Business account: _____		Company name: _____
Personal account: _____		Company name: _____

<b>FOR DEPARTMENT USE ONLY</b>	
ST/UT No.: _____	BL/MBT No.: _____
Combine Accts: <input type="checkbox"/> Yes <input type="checkbox"/> No	Previous Acct Cancelled: <input type="checkbox"/> Yes <input type="checkbox"/> No
Previous Acct: _____	
Comments: _____	
<input type="checkbox"/> Cash <input type="checkbox"/> Check    ABA #: _____	Bank: _____    Branch: _____

## 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, must pay a \$15.00 permit fee for EACH in-state business location. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00.

**Security** — 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 7.75% as of 10/01/06. 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. There is a minimum security deposit requirement of \$100.00. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.

**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.

**Nevada Business License Fee** — Businesses, Nevada corporations, foreign corporations, partnerships and proprietorships operating in Nevada must pay a \$100.00 Business License Fee which is renewable annually on the anniversary date. Nonprofit 501(C) organizations and all governmental entities are not required to obtain a State business license or pay the \$100.00 fee.

**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.

**Modified Business Tax (MBT) / Modified Business Tax on Financial Institutions (MBTFI)** — A Quarterly tax based on gross wages. There is an allowable deduction for qualified health insurance or plan. Exceptions include non-profit 501© organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. You must also be registered with the Employment Security Division.

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