

**CITY OF ELKO**  
**LIQUOR LICENSE APPLICATION PROCESS**  
**1751 COLLEGE AVE. ELKO, NV 89801**  
**PHONE (775) 777-7138**  
**FAX (775) 777-7129**

In accordance with Section 4-5-4 of the Elko Municipal Code all Liquor License applicants must complete the information contained in this packet including a background/fingerprint check by the Elko City Police Department. Once this check is complete, the Chief of Police shall place the application on the agenda of the Elko City Council for approval or denial. The Council meetings are held on the second and fourth Tuesday of each month. The applicant will be notified when their application will be on the agenda.

An applicant wishing to open their business immediately and begin selling liquor may complete the enclosed Temporary Liquor License Application along with all the attached forms. Upon approval by the Chief of Police, the Temporary Liquor License will be issued for 30 days pending approval of the permanent license.

Following are the steps necessary to complete the application.

1. If the Temporary Liquor License Application is completed the applicant must obtain signatures from each department shown on this form before a license will be issued. You must register with the Nevada Department of Taxation and provide verification that you are registered with them. The Taxation forms are enclosed in this application and for questions regarding these forms you may contact them at the Reno Office number indicated on the Nevada Business Registration Form Instructions. If you currently hold a regular Elko City Business License and are just adding liquor to the business the only signature you will need is from the Nevada State Health Department and the verification from the Nevada Department of Taxation. ***The Chief of Police will be the last to sign after all other signatures have been obtained.***
2. The applicant must complete all of the attached forms. If you currently hold a regular Elko City Business License and are just adding liquor to the business you will only need to complete the Business License Application and the Work Permit Application.
3. The Supplemental Liquor License Approval form will only be used if a Temporary Liquor License application has not been completed.
4. After all the forms have been completed and when obtaining the signature from the Chief of Police the following fees must be paid at the Police Department:  
**Fingerprint/Background Investigation fee of \$21.00 (cash only)**  
**Bar Card fee of \$25.00 (cash only)**
5. The Police Department requires a copy of the lease/deed for the property being used for the license.
6. Upon completion at the Police Department, all remaining forms should be turned in at the Elko City Business License Department at the address shown above and the quarterly Liquor License fee must be paid. These fees may be paid by check, cash, money order or credit card. Following is the quarterly liquor license fee schedule:

<u><b>Retail Liquor License - one bar</b></u>	<u><b>\$222.00 per quarter</b></u>
<u><b>Each additional bar, including service bar</b></u>	<u><b>\$117.0 per quarter</b></u>
<u><b>Retail Wine and/or Beer</b></u>	<u><b>\$117.00 per quarter</b></u>
<u><b>Wholesale Liquor License</b></u>	<u><b>\$132.00 per quarter</b></u>
<u><b>Wholesale Beer and/or Wine</b></u>	<u><b>\$108.00 per quarter</b></u>
<u><b>Packaged Liquor</b></u>	<u><b>\$192.00 per quarter</b></u>
<u><b>Packaged Beer and/or Wine license</b></u>	<u><b>\$102.00 per quarter</b></u>
<u><b>Fraternal, Social and Civic Club License</b></u>	<u><b>\$30.00 per quarter</b></u>
<u><b>Caterer's Liquor License</b></u>	<u><b>\$60.00 per quarter</b></u>

Following approval by the Elko City Council a permanent liquor license will be issued. All liquor license fees are due quarterly by January 1, April 1, July 1, and October 1 of each year. These fees may be paid in advance up to one year, but no less than one full quarter of the year. Any license fee, which has not been paid on or before the fifth day of the month in which it becomes due, shall be increased by a penalty of ten percent (10%), which shall be added to the fee and collected with the fee prior to issuance of the license. A copy of the entire Liquor Ordinance is available upon request. All city forms are also available on the Elko City website at [elkocity.com](http://elkocity.com).

**PLEASE CONTACT THE ELKO CITY BUSINESS LICENSE DEPARTMENT AT THE NUMBER SHOWN ABOVE FOR INSTRUCTIONS ON MAKING CHANGES TO YOUR LIQUOR LICENSE.**

**CITY OF ELKO**  
**TEMPORARY LIQUOR LICENSE APPLICATION**

Date License Issued: \_\_\_\_\_ 20\_\_\_\_

Date License Expires: \_\_\_\_\_ 20\_\_\_\_

The undersigned applicant hereby applies for a Temporary Liquor License which shall be valid for thirty (30) days or until approval or denial of the final application by the City Council.

Name of applicant(s): \_\_\_\_\_

Phone Number: \_\_\_\_\_

Address: \_\_\_\_\_  
Street City/State

Business Name: \_\_\_\_\_

Address: \_\_\_\_\_  
Street City/State

Name/Address of the property owner of the premises to be licensed if other than above: \_\_\_\_\_

Class of License: \_\_\_\_\_

Fee: \_\_\_\_\_ (One quarterly license fee must be paid now.)

\_\_\_\_\_  
Signature of applicant/agent

Date: \_\_\_\_\_

**The Police Chief shall not sign until all other signatures have been obtained.**  
APPROVED BY:

\_\_\_\_\_  
ELKO CITY FIRE MARSHAL  
911 W. Idaho St. Elko, NV 89801  
775-777-7345

\_\_\_\_\_  
ELKO CITY BUILDING DEPT.  
1755 College Ave. Elko, NV 89801  
775-777-7221

\_\_\_\_\_  
ELKO CITY PLANNING DEPT.  
1751 College Ave. Elko, NV 89801  
775-777-7160

\_\_\_\_\_  
PUBLIC HEALTH DEPT.  
1020 Ruby Vista Dr. Ste. 103  
Elko, NV 89801 775-753-1138

\_\_\_\_\_  
ELKO CITY DEVELOPMENT DEPT.  
1755 College Ave. Elko, NV 89801  
775-777-7213

\_\_\_\_\_  
ELKO CITY POLICE DEPT.  
1401 College Ave. Elko, NV 89801  
775-777-7326

Type of Verification from Nevada Dept. of Taxation \_\_\_\_\_



**City of Elko, Nevada**  
**Business License Application**  
**1751 College Avenue**  
**Elko, NV 89801**  
**Phone (775)777-7138 Fax (775)777-7129**

Information on this form must be printed or typed.

1. Check all that apply:  New Business  Change in Location  Change in Name  Change in Mailing Address  
 Other \_\_\_\_\_

2. Corporate Name \_\_\_\_\_  
 Corporate Telephone \_\_\_\_\_

3. Federal Tax Identification Number \_\_\_\_\_

4. Corporate Address \_\_\_\_\_  
Street Number, Direction (N, S, E, W) Name, Suite, Unit or Apt. City, State, Zip Code

5. Business Name (dba) to be shown on the license: \_\_\_\_\_  
 Business Telephone \_\_\_\_\_ Cellular Telephone \_\_\_\_\_  
 Fax \_\_\_\_\_

6. Mailing Address \_\_\_\_\_  
Street Number, Direction (N, S, E, W) Name, Suite, Unit Or Apt. City, State, Zip Code

7. Physical Address \_\_\_\_\_  
Street Number, Direction (N, S, E, W) Name, Suite, Unit Or Apt. City, State, Zip Code

8. Type of Business Entity:  Sole Proprietor  S. Corp  Privately Held Corp.  Partnership  
 Limited Liability Partnership  Limited Liability Company

9. Name of All Owner(s), Partners, Corporate Officers, Members, etc. Attach additional sheets if necessary

Name (Last, First, MI)	Title (Owner, Officer, Member, etc.)	Percent Owned
Residence Address	City, State, Zip	Residence Phone
Name (Last, First, MI)	Title (Owner, Officer, Member, etc.)	Percent Owned
Residence Address	City, State, Zip	Residence Phone
Name (Last, First, MI)	Title (Owner, Officer, Member, etc.)	Percent Owned
Residence Address	City, State, Zip	Residence Phone

10. Describe the Nature of Your Business in Detail. \_\_\_\_\_

11. If this business requires a State License (i.e. contractors, cosmetologists, realtors, etc.) list the license number and expiration date: \_\_\_\_\_

12. If you have acquired the business from another owner or have changed the name of the business please list prior owner and/or prior name.  
 Previous Owner \_\_\_\_\_  
 Previous Business Name \_\_\_\_\_

13. I certify the information provided in this application is true, correct and complete to the best of my knowledge and belief. If partnership more than one signature is required.

Signature/Original \_\_\_\_\_ Print Name & Title \_\_\_\_\_ Date \_\_\_\_\_

Signature/Original \_\_\_\_\_ Print Name & Title \_\_\_\_\_ Date \_\_\_\_\_

## 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 (775) 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 Email 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), 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.**

<b>Toll Free (In State) for All State of Nevada</b> .....	<b>800-992-0900</b>
<b>Nevada Department of Taxation: Online Registration: <a href="https://www.nevadatax.nv.gov">https://www.nevadatax.nv.gov</a> – Website: <a href="http://www.tax.state.nv.us">http://www.tax.state.nv.us</a></b>	
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) 688-1295
Carson City.... 1550 College Parkway • Suite 115 • Carson City, NV • 89706.....	(775) 684-2000
<b>Nevada Employment Security Division (ESD): Online Registration: <a href="https://uitax.nvdetr.org">https://uitax.nvdetr.org</a> – Website: <a href="http://www.nvdetr.org">www.nvdetr.org</a></b>	
Las Vegas .....	(702) 486-0250
Reno .....	(702) 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:	
<b>Nevada Department of Conservation and Natural Resources: – Website: <a href="http://www.dcnr.nv.gov">www.dcnr.nv.gov</a></b>	
Environmental Protection Division .....	(775) 684-4670
Water Resources Division (Water Appropriation) .....	(775) 684-2800
<b>Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: <a href="http://www.ndow.org">www.ndow.org</a></b> .....	(775) 688-1500
<b>Nevada Secretary of State: – Website: <a href="http://whynevada.com">http://whynevada.com</a> – a resource for Nevada</b> .....	(775) 684-5708
<b>Local Business License Departments:</b> 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 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.

<b>1</b>	<b>I Am Applying For:</b> * <b>SEND A COPY TO EACH AGENCY</b>	<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			
<b>2</b>	<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						
<b>3</b>	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						
<b>4</b>	Corporate/Entity Name (as shown on State Business License):		Corporate/Entity Telephone ( )	<b>5</b> Federal Tax Identification Number ( )			
<b>6</b>	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			
<b>7</b>	Nevada Name (DBA):	Business Telephone ( )	Fax ( )				
<b>8</b>	E-mail Address:	Website Address:	<b>9</b>	Nevada Business Identification #:			
<b>10</b>	Mailing Address:	Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #	City, State, and Zip Code +4				
<b>11</b>	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				
<b>12</b>	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: ( )			
<b>13</b>	<b>List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed.</b>						
	Last, First, MI :	Residence Address (Street)		Date of Birth			
	Title	Percent Owned	City, State, Zip +4	Residence Telephone			
	Last, First, MI :	Residence Address (Street)		Date of Birth			
	Title	Percent Owned	City, State, Zip +4	Residence Telephone			
	Last, First, MI :	Residence Address (Street)		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	Residence Telephone			
<b>14</b>	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	
<b>15</b>	<b>PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS</b>						
	<input type="checkbox"/> Mining	<input type="checkbox"/> Domestics	<input type="checkbox"/> Outside Dining	<input type="checkbox"/> Water Appropriation	<input type="checkbox"/> Adult Materials/Activity	<input type="checkbox"/> Amusement Machines	<input type="checkbox"/> Registered Agent
	<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"/> Financial Institutions
	<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"/> Mortgage Brokers
	<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"/> Banker
	<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 _____	
<b>16</b>	<b>Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered.</b> State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.						
<b>17</b>	<b>If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:</b>						
	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:				
<b>18</b>	* Signatures must be that of a responsible party * <b>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.</b>						
	**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**

**For Department Use Only**

TID: \_\_\_\_\_

Dept. of Taxation Representative accepting application: \_\_\_\_\_

**NEVADA DEPARTMENT OF TAXATION  
SUPPLEMENTAL REGISTRATION**

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

Sales/Use Permit     Consumers Certificate     Certificate of Authority     Live Entertainment Tax

<b>1.</b>	DBA (as shown on the Nevada Business Registration Form):	
<b>2.</b>	Business telephone number:	<b>3.</b> List STATE of incorporation or formation if applicable:

**FEES AND SECURITY DEPOSIT**

<b>4.</b>	Estimated total monthly receipts:	<b>6.</b>	Estimated total Nevada monthly TAXABLE receipts:
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**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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Occupancy  200 to 7,499     7,500 or More

**8.** Security (See Instructions)

<input type="checkbox"/> Cash \$ _____	<input type="checkbox"/> Surety # _____
<input type="checkbox"/> CD # _____	

<b>9.</b> Sales Tax Fee (See instructions):	<b>10.</b> Total Nevada Business Locations:
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**OWNER INFORMATION**

\*\*List should match Owner Information on Line 13 of the Nevada Business Registration Form\*\*

Name: _____	SSN: _____
Name: _____	SSN: _____
Name: _____	SSN: _____
Name: _____	SSN: _____

**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](http://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. 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.

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. **Owner Information** – Names should match owner information on Line 13 of the Nevada Business Registration. (Note: Federal law allows the use of social security numbers by state governments in the administration of taxes. )

12. **Other Information** – please complete all that apply

**Note: Modified Business Tax (MBT) – General Business / 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**