



## **LICENSING & PERMITS CARSON CITY**

These are the suggested steps along with a listing and a brief description of each of the forms and filings necessary for business operations in Carson City Nevada.

### **STEP ONE: Create a Corporation, Limited Liability Company, Partnership or Sole Proprietorship Legal Organization**

Note: If you choose to use a business name other than your personal legal name, you must file a Fictitious Business Name Certificate (DBA) with the Carson City Clerk's office to identify the owner(s). This applies to sole proprietorships and partnerships.

### **CORPORATION or a LIMITED LIABILITY COMPANY (LLC)**

Corporations and LLCs must file Articles of Incorporation or Articles of Organization with the Nevada Secretary of State and maintain all records, minutes, etc., as required by law. For more information, contact the Nevada Secretary of State's offices at:

202 North Carson St.  
Carson City, NV 89701-4069  
(775) 684-5708  
<http://nvsos.gov/>

### **STEP TWO: Obtain a Fictitious Name Certificate (DBA)**

#### **FICTITIOUS NAME CERTIFICATE (DBA)**

This is needed for all businesses that plan to use a name different than their legal or corporate name. You should check with the office to determine if the fictitious name you want is available.

You may go to their website and download the appropriate forms or use the following contact information:

**Carson City Business License Division**  
108 E. Proctor Street  
Carson City, NV 89701  
(775) 887-2105  
Fax – (775) 887-2202  
Email – [buslic@carson.org](mailto:buslic@carson.org)

<http://www.carson.org/government/departments-a-f/community-development/business-license-division>

### **STEP THREE: Obtain a State Business License:**

#### **STATE BUSINESS LICENSE**

All businesses operating in Nevada must obtain a \$200.00 State Business License from the Secretary of State. The license fee is renewable annually. The forms are available on their website. For more information contact:

**Nevada State Department of Taxation – Carson City**

1550 College Parkway, Suite 115

Carson City, NV 89706

(775) 684-2000 (Phone)

(775) 684-2020 (Fax)

<http://tax.state.nv.us>

### **STEP FOUR: (If Required): Obtain a retail sales permit**

Every new business must check with the State Department of Taxation to determine whether they need a resale permit, an exemption certificate, or are subject to use tax. A deposit or bond may be required. Check with the taxation department for fee payment and other information. You may go to their website and download the appropriate forms.

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<http://tax.state.nv.us>

### **STEP FIVE: Obtain a local license**

In the State of Nevada all new businesses are required to obtain a business license within the city / county in which they operate. You may go to their website and download the appropriate forms. For more information in the Carson City Nevada area, contact the following:

**Carson City Business License Division**

108 E. Proctor Street

Carson City, NV 89701

(775) 887-2105 (Phone)

(775) 887-2202 (Fax)

<http://www.carson.org/government/departments-a-f/community-development/business-license-division>

### **ALL THE ABOVE FORMS SHOULD BE FILED BEFORE YOU BEGIN BUSINESS**

### **STEP SIX: (If required): Obtain Special Permits**

In addition to city and county licenses, certain businesses / occupations are required to obtain special state licenses (i.e. - contractors, beauticians, etc.). As a new business you may be required by the city or county to obtain additional permits from Health, Police, Fire or Building Departments. Inquire with the individual licensing agency for more information.

**State Contractors Board**

9670 Gateway Drive, #100  
Reno, NV 89511  
(775) 688-1141  
[www.nvcontractorsboard.com](http://www.nvcontractorsboard.com)

**Public Transportation Permits**

Nevada Transportation Service  
Authority Licensing  
1755 East Plumb Lane, Ste 216  
Reno, NV 89502  
(775) 688-2800  
[www.tsa.nv.gov](http://www.tsa.nv.gov)

**Air Quality Permits**

Air Quality & Environmental Management  
901 S. Stewart Street, Suite 4001  
Carson City, NV 89701  
(775) 687-4670 (Phone)  
<https://ndep.nv.gov/air/permitting/download-permit-forms>

**Eldercare/Other Care Related**

Businesses State Department of Human  
Resources  
Bureau of Licensure  
1550 College Parkway, Ste 158  
Carson City, NV 89710  
(775) 687-4475  
<http://dhhs.nv.gov/>

**Childcare Licensing Information**

727 Fairview Dr., Suite E  
Carson City, NV 89701  
(775) 684-1030  
[http://health.nv.gov/HCQC\\_Childcare\\_ContentInfo.htm](http://health.nv.gov/HCQC_Childcare_ContentInfo.htm)

**Restaurants/Food Service**

Carson City Health and Human Services  
900 E. Long Street  
Carson City, NV 89706  
(775) 887-2190 phone  
(775) 887-2248 fax  
<http://getthehealthycarsoncity.org/>

## **STEP SEVEN: Insure you are familiar with all of the following:**

### **ZONING ORDINANCES**

To insure that you are in a location zoned for your type of business, check the city and county ordinances before signing any lease. For home-based businesses, verify if a Home Occupation Permit is required.

#### **Planning Department**

Carson City Planning Division

108 E. Proctor Street

Carson City, NV 89701

(775) 887-2180 (Phone)

(775) 887-2278 (Fax)

<http://www.carson.org/government/departments-a-f/community-development/planning-division>

### **EMPLOYER IDENTIFICATION NUMBER (EIN)**

Every partnership, corporation or limited liability company must have an employer identification number (EIN) to use as a federal taxpayer identification number. Sole proprietors must also have an EIN if they pay wages to one or more employees or if they are required to file any excise tax returns. The EIN numbers are sometimes referred to as a Tax ID number.

#### **Local IRS (Reno) Office**

U.S. Internal Revenue Service

200 S. Virginia Street

Reno, NV 89501

Telephone: (775) 824-2218

Toll free: (866) 816-2065

Businesses can fill out Form SS-4 online and get an EIN number quickly. See [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz) for full details.

### **WORKERS COMPENSATION**

All employers are required to provide workers' compensation insurance for their employees. Contact your business insurance agent for further details. You may also refer to Nevada Division of Industrial Relations for further details. ([www.dirweb.state.nv.us/](http://www.dirweb.state.nv.us/))

### **EMPLOYMENT SECURITY DEPARTMENT**

This is Nevada's unemployment insurance. The business is assigned an experience rating based on the amount of unemployment claims that have been filed. For a new business, the rate is 3.0% of the gross wage paid to each employee. The amount of wage subject to the tax changes annually. For more information, contact:

#### **Nevada Department of Employment, Training, and Rehabilitation**

500 East Third St.

Carson City, NV 89713-0030

(775) 684-6310  
[https://uitax.nvdetr.org/crphml/ui\\_information.htm](https://uitax.nvdetr.org/crphml/ui_information.htm)

## MODIFIED STATE BUSINESS TAX

**As of July 1, 2009**, if the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$62,500 for the calendar quarter, the amount of tax is 0.5% of the sum of those wages (0.005). If the sum of all the wages paid by the employer exceeds \$62,500 for the calendar quarter, the tax is \$312.50 plus 1.17% of the amount the wage exceeds \$62,500. For example: if the sum of all wages for the 12/09 quarter is \$101,000. The tax is \$312.50 plus \$450.45 (0.0117 x \$38,500 which is the amount exceeding \$62,500) = total tax due of \$762.95.  
**These changes expire June 30, 2012.** No changes were made to the definition of Financial Institutions or the tax rate for Financial Institutions which remains at 2%.

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### 2011 Update:

This is the standard quarterly return for reporting the Modified Business Tax for General Businesses. The 2011 Legislative Session pursuant to AB 504, reduced the interest rate to 0.75% (or .0075) from 1% (or .01) **effective 7/1/2011**.

The 2011 Legislative Session pursuant to AB 561, eliminated the Modified Business Tax on any 'General Business' with \$62,500 or less in taxable wages per calendar quarter, after health care deductions. The correct tax rates will display based on the period end date selected. This return will calculate penalty and interest based on the Date Paid field. For returns with a period end date of 4/30/07 and after, the penalty calculation changes to a graduated scale per NAC 360.395. Instructions are included following the return.

SB475 of the 2013 Legislative Session became effective July 1, 2013. The changes under this bill extend the 0% rate on Tier 1 of the MBT to June 30, 2015. Additionally, the Tier 1 threshold is increased from \$62,500 to \$85,000. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$85,000 for the calendar quarter, the amount of tax is 0% of the sum of those wages. If the sum of all the wages paid by the employer exceeds \$85,000 for the calendar quarter, the tax is 1.17% of the amount of the wages that exceeds \$85,000. For example: if the sum of all wages for the 9/13 quarter is \$101,000 after health care deductions, the tax is \$187.20 (0.0117 x \$16,000 which is the amount exceeding \$85,000). These changes are effective July 1, 2013 and **expire June 30, 2015**. A tax return will still need to be filed for any business reporting, even if the taxable wages are less than \$85,000 and tax due is \$0.

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of Taxation – Carson City**  
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<http://tax.state.nv.us>

## **NEVADA LIVE ENTERTAINMENT TAX**

A 10% tax applied to revenues derived from entertainment venues. Some of the taxable items include, ticket sales, merchandise, food and refreshments. Contact the Nevada State Department of Taxation for further details.

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## **U.S. INTERNAL REVENUE SERVICE IRS W-4 FORM**

The law requires every employee to complete a W-4 form so that the employer can withhold the proper amount of income tax from each paycheck. For further information, contact the IRS at:

### **Local IRS (Reno) Office**

U.S. Internal Revenue Service  
200 S. Virginia Street  
Reno, NV 89501  
Telephone: (775) 824-2218  
Toll free: (800) 829-1040  
[www.irs.ustreas.gov](http://www.irs.ustreas.gov)

## **U.S. IMMIGRATION SERVICE I-9 FORM**

All employers must also document proof of an employee's right to work in the United States. Every employee must have a properly completed I-9 on file in the business office.

### **Immigration & Naturalization Service**

Employer Relations Officer  
790 Sandhill Rd.  
Reno, NV 89521  
FORMS REQUEST: (800) 870-3676  
<http://uscis.gov>

## **STATE LABOR LAWS**

All employers must comply with the state minimum wage and overtime laws and must post a sign explaining these laws at their place of business.

### **State Labor Commission**

675 Fairview Dr., Suite 226  
Carson City, NV 89701  
(775) 687-4850

[www.laborcommissioner.com](http://www.laborcommissioner.com)

## **PERSONAL PROPERTY TAX**

All businesses must pay an annual tax on business equipment and furniture (excluding inventories) based upon the assessed value of the property.

### **County Assessor's Office**

PO Box 218  
Minden, NV 89423  
(775) 782-9830  
<http://assessor.co.douglas.nv.us/index.cfm>

## **More Information**

For more information or to obtain management assistance, please contact the Nevada Small Business Development Center closest to you:

### **Carson City NSBDC Office**

Adams Hub for Innovation  
111 Proctor St.  
Carson City, NV 89703  
(775) 283-7122  
[www.nsbdc.org](http://www.nsbdc.org)

### **Reno NSBDC (State) Office**

University of Nevada, Reno  
College of Business Administration  
Mail Stop 032  
Ansari Business Building, Room 411  
Reno, NV 89557-0100  
(775) 784-1717  
(800) 240-7094  
[www.nsbdc.org](http://www.nsbdc.org)

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