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*June 20, 2016*

## **Nevada Commerce Tax notification**

The Commerce Tax is an annual tax passed by the Nevada Legislature during the 2015 Legislative Session. The tax is imposed on businesses with a Nevada gross revenue exceeding \$4 million in the taxable year. **All businesses, including independent contractors receiving 1099-Misc, are required to file a Commerce Tax return even if your total revenue is less than this amount.**

The Commerce Tax return is due 45 days following the end of the fiscal year ending June 30. This year, the first return is due August 15, 2016.

You may have received a pre-registration letter (“Welcome to Nevada Commerce Tax”) from the Nevada Department of Taxation (“Department”) based on your State Business License information. This letter contains numbers and access codes needed to complete your online tax registration with the state. If you have not received a letter, please contact the Department at (866) 962-3707 to acquire the required information.

To register, contact your CPA/accountant or register online via the [Department’s website](#). To complete registration you will need:

- Taxpayer ID
- Federal ID Number
- NAICS Code

### **Additional FAQ’s via the Department:**

#### **Can I file the Commerce Tax Return before July 1, 2016?**

Only if your business is closed before July 1, 2015 you may file an early return.

#### **I enrolled in Nevada Tax system and sent the “Additional Information Form.” What do I do next?**

Between July 1, 2016 and August 15, 2016 log into your Nevada Tax Center account and file the commerce tax return. If the gross revenue of your business from engaging in business in Nevada is less than \$4 million, the compliance is as follows:

1. Select the taxable year – July 1, 2015 through June 30, 2016
2. Check “under \$4,000,000” box
3. Check “under penalty of perjury” box
4. Add submit the return

For more FAQs and resources, visit the Nevada Department of Taxation’s [Commerce Tax website](#) or call the Department at (866) 962-3707.