



LICENSING & PERMITS IN LINCOLN COUNTY

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 Lincoln County Nevada.

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

If Forming a 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. You may go to their website and download the appropriate forms.

For more information, contact the Nevada Secretary of State's offices at:

SOS Annex
202 North Carson St
Carson City, NV 89701-4069
(775) 684-5708
sos.state.nv.us

Corporations Division Suite# 4000
555 East Washington Blvd
Las Vegas, NV 89101
(702) 486-2880

IF FORMING A SOLE PROPRIETORSHIP OR PARTNERSHIP (SKIP TO STEP TWO)

STEP TWO: Obtain a Fictitious Name Certificate (DBA)

FICTITIOUS NAME CERTIFICATE (DBA)

If you plan to use a name other than your legal name, you must file a Fictitious Firm Name Certificate (Doing Business As - DBA) with the Lincoln County Clerk's office to identify the owner(s). This applies to corporations and LLCs as well as sole proprietorships and partnerships. You may wish to check with the County Clerk's office to determine if the fictitious name you want is available by accessing their Website: <http://www.lincolncountynv.org>.

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

Lincoln County Clerk
PO Box 90
Pioche, NV 89043
(775) 962-5390

STEP THREE: Obtain a State Business License:

STATE BUSINESS LICENSE

All businesses operating in Nevada must obtain a State Business currently issued by the Department of Taxation. The State Business License Fee and renewal has increased from \$100.00 to \$200.00 per business **as of July 1, 2009**, and will revert back to \$100 effective July 1, 2011. **Effective October 1, 2009**, administration of the State Business License will transfer over to the Secretary of State's Office. Additionally, the definition of "Business" has language that includes any entity organized pursuant to Title 7 whether or not the entity performs a service or engages in a business for profit. The license is renewable annually. The forms are available on their website. For more information contact:

**Nevada State Department
Of Taxation – Las Vegas**
Grant Sawyer Office Building
555 E. Washington Ave., Suite 1300
Las Vegas, NV 89101
(702) 486-2300
tax.state.nv.us

**Nevada State Department
of Taxation - Henderson**
2550 Paseo Verde, Suite 180
Henderson, Nevada 89074
(702) 486-2300

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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Las Vegas, NV 89101
(702) 486-2300
tax.state.nv.us

**Nevada State Department
of Taxation - Henderson**
2550 Paseo Verde, Suite 180
Henderson, Nevada 89074
(702) 486-2300

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 Lincoln County Nevada area, contact the following:

City of Caliente
Business License

100 Depot Avenue
Caliente, NV 89008
(775) 726-3132

STEP FIVE: Obtain a local license (Continued)

Lincoln County Clerk
PO Box 90
Pioche, NV 89043
(775) 962-5390
<http://www.lincolncountynv.org>

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
2310 Corporate Circle, Ste 200
Henderson, NV 89074
(702) 486-1100
www.nvcontractorsboard.com

Public Transportation Permits
Nevada Transportation Service
Authority Licensing
2290 South Jones Blvd, Ste 110
Las Vegas, NV 89146
(702) 486-3303
www.tsa.nv.gov

Air Quality Permits
Air Quality & Environmental
Management
Government Center, 1st Floor
500 S Grand Central Pkwy.
Las Vegas, NV 89155
(702) 455-5942
www.co.clark.nv.us/air_quality/

**Eldercare/Other Care Related
Businesses State Department
of Human Resources**
Bureau of Licensure
4220 South Maryland Pkwy,
Bldg D, Ste 810
Las Vegas, NV 89119
(702) 486-6515
dhhs.nv.gov/

Childcare Licensing Information
Contact your city / county business
office

Restaurants/Food Service
Clark County Health
District Plan Review
625 Shadow Lane
Las Vegas, NV 89106
(702) 759-0588
www.cchd.org
(Click on Services, Environmental
Health, Downloadable Information,
Food Service)

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.

**Lincoln County
Planning & Zoning Department**
P.O. Box 307
Pioche, NV 89043
(775) 962-5345
<http://www.lincolncountynv.org/planning.htm>

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 (Las Vegas) Office
U.S. Internal Revenue Service
110 City Parkway
Las Vegas, NV 89106
Telephone: (702) 868-5005
Toll free: (800) 829-4933

Businesses can fill out Form SS-4 online and get an EIN number quickly. See 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/)

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 State Employment Security Department
3405 S. Maryland Pkwy
Las Vegas, NV 89109
(702) 486-0250
detr.state.nv.us

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 are expire June 30, 2011.** 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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2550 Paseo Verde, Suite 180
Henderson, Nevada 89074
(702) 486-2300
<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.

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 (Las Vegas) Office
110 City Parkway
Las Vegas, NV 89106

(702) 868-5005
Toll free: (800) 829-4933
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
3373 Pepper Lane
Las Vegas, NV 89120
(702) 388-6908
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

555 E. Washington Ave, Suite 4100
Las Vegas, NV 89101
(702) 486-2650
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.

Lincoln County Assessor's Office

P.O. Box 420
Pioche, NV 89043
(775) 962-5890
<http://www.lincolncountynv.org/assessor.htm>

More Information

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

Las Vegas NSBDC Office

University of Nevada, Las Vegas
851 E. Tropicana, Bldg 700 (Physical)

4505 Maryland Pkwy,
Box 456011 (Mail)
Las Vegas, NV 89514
Phone: (702) 895-4270
Fax: (702) 895-4273
www.nsbdc.org

Henderson NSBDC Office
112 Water Street Suite #108
Henderson, NV 89015
Phone: (702) 992-7208
Fax: (702) 992-7245
www.nsbdc.org

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