



LICENSING & PERMITS IN VIRGINIA CITY AND STOREY 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 Lyon 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:

202 North Carson St.
Carson City, NV 89701-4069
(775) 684-5708

75 Court Street Rm 131
Reno, NV 89501
(775) 328-3270

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 Storey 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.storeycounty.org>.

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

Storey County Clerk
Storey County Courthouse
PO Drawer "D"
Virginia City, NV 89440
(775) 847-0969

STEP THREE: Obtain a State Business License:

STATE BUSINESS LICENSE

All businesses operating in Nevada must obtain a State Business License 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 – Reno
4600 Kietzke Lane, Building L, Ste. 235
Reno, NV 89502
(775) 688-1295
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.

Nevada State Department of Taxation – Reno
4600 Kietzke Lane, Building L, Ste. 235
Reno, NV 89502
(775) 688-1295
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 Lyon County Nevada area, contact the following:

Storey County Clerk
Storey County Courthouse
PO Drawer "D"
Virginia City, NV 89440
(775) 847-0969
<http://www.storeycounty.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

9670 Gateway Drive, #100
Reno, NV 89511
(775) 688-1141
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

Air Quality Permits

Air Quality & Environmental
Management
401 Ryland Street, Ste. 331
Las Vegas, NV 89155
(775) 784-7200
www.co.washoe.nv.us/health/air/per.html

**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
dhhs.nv.gov/

Childcare Licensing Information

Contact your city / county business
office

Restaurants/Food Service

Washoe County Health
1001 East Ninth Street
P.O. Box 11130
Reno, NV 89520-0027
(775) 328-2434
www.co.washoe.nv.us
(Click on County Departments,
Health, 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.

Storey County Clerk

Storey County Courthouse
PO Drawer "D"
Virginia City, NV 89440
(775) 847-0969
<http://www.storeycounty.org>

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 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
1325 Corporate Boulevard
Reno, NV 89502
(775) 688-2663
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%.

**Nevada State Department
of Taxation - Reno**

4600 Kietzke Lane, Building L, Suite 235
Reno, NV 89502
(775) 688-1295
<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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Reno, NV 89502
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<http://tax.state.nv.us>

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: (866) 816-2065
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
1351 Corporate Boulevard
Reno, NV 89502
(775) 784-5185
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

1445 Hot Springs Road, Suite 109
Carson City, NV 89706
(775) 687-4850
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.

Storey County Clerk

Storey County Courthouse
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(775) 847-0969
<http://www.storeycounty.org>

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

Carson City Area Chamber of Commerce
1900 South Carson Street, #100
Carson City, NV 89701
(775) 882-1565
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

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