

Nevada Small Business Development Center

The Business Assistance Network

Licensing and Permits

University of Nevada, Reno
College of Business Administration
Mail Stop 032
Ansari Business Building, Room 411
Reno, NV 89557-0100
(775) 784-1717 Fax: (775) 784-4337
(800) 240-7094 www.nsbdc.org
E-mail: nsbdc@unr.nevada.edu

The Nevada Small Business Development Center (NSBDC) is a statewide resource for business assistance, providing a unique array of services, expertise and training in all areas including starting, growing, and developing a business. The NSBDC also offers information and guidance in understanding and complying with environmental and safety regulations. In addition, the NSBDC provides useful information and analyses of the economy, environment and demographic data to help businesses, government and other organizations promote economic growth in their communities.

We are pleased to assist you in your efforts to develop and grow your business!

To learn more about the services we offer, contact the NSBDC at: (775) 784-1717 or visit our website at www.nsbdc.org

Main Office: Ansari Business Building Room 411
University of Nevada, Reno
College of Business Administration
Mail Stop 032
Reno, NV 89557-0100
(775) 784-1717
(800) 240-7094

LICENSING & PERMITS

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 Nevada.

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

Note: If you choose to use a name other than your legal name, you must file a Fictitious Business Name Certificate (DBA) with the Washoe County Clerk's office to identify the owner(s). This applies to corporations and LLCs, as well as, sole proprietorships and partnerships.

CORPORATIONS AND LIMITED LIABILITY COMPANIES (LLC)

Corporations and LLC's 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 (<http://sos.state.nv.us>) 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

ALL THE ABOVE FORMS SHOULD BE FILED BEFORE YOU BEGIN BUSINESS

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 may wish to check with the County Clerk's office to determine if the fictitious name you want is available by accessing the Washoe County Clerk's Office website (<http://www.co.washoe.nv.us/>).

You may go to their website (<http://www.co.washoe.nv.us/>) and download the appropriate forms or use the following contact information:

Washoe County Clerk
75 Court Street Room 131
Reno, NV 89501
(775) 328-3270

STEP THREE: Obtain a State Business License

STATE BUSINESS LICENSE

All businesses operating in Nevada must obtain a State Business License issued by the Department of Taxation. The license fee is \$100, renewable annually. The forms are available on their website (<http://tax.state.nv.us>). For more information contact:

Nevada State Department of Taxation - Reno
4600 Kietzke Lane
Building O #263
Reno, NV 89502

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 a 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 (<http://tax.state.nv.us>) and download the appropriate forms.

Nevada State Department of Taxation
Reno
4600 Kietzke Lane
Building O #263
Reno, NV 89502
(775) 688-1295

Carson City
1550 E. College Parkway
Suite 115
Carson City, NV 89706-7937
(775) 684-2000

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 Northern Nevada area, contact the following:

Washoe County Business License Office (Reno)

1001 East Ninth Street
Reno, NV 89512
(775) 328-3733
www.cityofreno.com

City of Sparks Business License Office

431 Prater Way
Sparks, NV 89431
(775) 353-2360

Carson City Business License Office

901 E Musser St
Carson City, NV 89701
(775) 887-2092

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 Suite 100
Reno, NV 89502
<http://www.nscb.state.nv.us/>

Public Transportation Permits

Nevada Transportation Service
75 Bank Street Suite 3
Sparks, NV 89431
(775) 688-2800
<http://www.cityofreno.com/>

For Child Care Licensing Information

Bureau of Services for Child Care
711 E. Fifth Street
Carson City, NV 89710
(775) 684-4463
<http://dcfs.state.nv.us/page23.html>

Restaurants / Food Service

Washoe County Health District Plan Review
1001 E 9th Street, Building B
Reno, NV 89512
<http://www.co.washoe.nv.us/health/>

STEP SEVEN: Ensure you are familiar with all of the following:

ZONING ORDINANCES

To ensure 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.

City of Reno Community Development

450 Sinclair St.
P.O. Box 1900
Reno, NV 89505
Permit Place (775) 334-2063
www.cityofreno.com

City of Sparks Community Development

Randy Mellinger, Assistant City Manager
(775) 353-1608
E-mail: rmellinger@cityofsparks.us

Washoe County Community Development Department

P.O. Box 11130
Reno, NV 89520-0027
<http://www.co.washoe.nv.us/ComDev/>

EMPLOYER IDENTIFICATION NUMBER (EIN)

Every partnership or corporation 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

675 W. Moana Lane
Reno, NV 89509
Phone: (800) 829-1040

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

EMPLOYMENT SECURITY DEPARTMENT

This is Nevada's unemployment insurance. The business is assigned an experience rate based on the amount of unemployment claims that have been filed. For a new business, the rate is 3.0% of the first \$22,000 of wages for each employee and is paid quarterly. The amount of wage subject to the 3.0% tax changes annually. For more information, contact:

Nevada Department of Employment, Training, and Rehabilitation

500 East Third Street
Carson City, NV 89713
(775) 684-3911
<http://detr.state.nv.us>

MODIFIED STATE BUSINESS TAX

This is a quarterly payroll tax that is based on gross wages. The tax is paid to the Nevada State Department of Taxation. The tax rate is .63% of gross wages.

Nevada State Department of Taxation – Reno

4600 Kietzke Lane
Building O #263
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.

U.S. INTERNAL REVENUE SERVICE 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

675 W. Moana Lane

Reno, NV 89509

Phone: (800) 829-1040

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

460 E Plumb Ln

Reno, NV 89502

(775) 322-1883

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

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

1001 E 9th Street

Reno, NV 89512

(775) 328-2200

www.co.washoe.nv.us/assessor/

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 89701-4514
(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

The information, materials and services provided by or through the Nevada Small Business Development Center (NSBDC) do not constitute legal advice and should not be considered a substitute for legal accounting and other professional advice. The information you receive from the NSBDC is presented without any representation or warranties whatsoever, including as to the accuracy or completeness.

The NSBDC is partially funded by the U.S. Small Business Administration through Cooperative Agreement #4-603001-Z-0029-03. The support given by the SBA does not constitute an express or implied endorsement of any of the co-sponsor's opinions, products or services.

Small Business Development Centers are programs supported by the U.S. Small Business Administration and extended to the public on a non-discriminatory basis. Reasonable accommodations for persons with mental or physical disabilities will be made if requested at least two weeks in advance. Contact your local NSBDC office or the State Office at 775-784-1717 to make arrangements. SBA cannot endorse any products, opinions, or services of any external parties or activities.

This material is based on work supported by the U.S. Small Business Administration. Any opinions, findings, conclusions or recommendations expressed are those of the author(s) and do not necessarily reflect the views of the SBA.