



LICENSING & PERMITS

ELKO 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 Nevada.

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

Note: If you choose to use a name other than your personal legal name, you must file a Fictitious Business Name Certificate (DBA) with the Elko 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:

101 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 BUSINESS 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 County Clerk's office to determine if the fictitious name you want is available.

Elko County Clerk
Elko County Courthouse
571 Idaho Street
Elko, NV 89801
(775) 753-4600

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

Nevada Department of Taxation – Elko

1010 Ruby Vista
P.O. Box 1750
Elko, Nevada 89803
(775) 753-1115 (voice)
(775) 778-6814 (fax)

Nevada Department of Taxation – Carson City

1550 E. College Parkway
Suite 115
Carson City NV 89706
(775) 684-2000 (voice)
(775) 684-2020 (fax)

STEP FOUR : Obtain a retail sales permit or exemption

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 Department of Taxation – Elko

1010 Ruby Vista
P.O. Box 1750
Elko, Nevada 89803
(775) 753-1115 (voice)
(775) 778-6814 (fax)

Nevada Department of Taxation – Carson City

1550 E. College Parkway
Suite 115
Carson City NV 89706
(775) 684-2000 (voice)
(775) 684-2020 (fax)

STEP FIVE: Obtain a local license

In the State of Nevada all new businesses are required to obtain a business license within the city and/or county in which they operate. For more information in the Elko City / Elko County area, contact the following:

Elko County Clerk

Elko County Courthouse
571 Idaho Street
Elko, NV 89801
(775) 753-4600

City of Carlin

City Hall
101 South 8th Street
Carlin, NV 89822
(775) 754-6354

<http://www.elkocountynv.net/clerk.htm>

City of Elko

1751 College Ave
Elko, NV 89801
(775) 777-7126

<http://www.ci.elko.nv.us/administration/clerk.htm>

City of Wells

City Hall
1279 Clover Avenue
Wells, NV 89835
(775) 753-4600

City of West Wendover

City Hall
801 Alpine
West Wendover, NV 89883
(775) 664-3081

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. Here are some of the more popular types, but there may be more for your particular business.

State Contractors Board

9670 Gateway Drive Suite 100
Reno, NV 89502
www.nscb.state.nv.us

Trucking and Motor Carriers

Nevada Department of Motor Vehicles
Motor Carrier Office
3920 E Idaho Street

Elko, NV 89801
(877) 368-7828
<http://www.dmvnv.com/mchome.html>

For Child Care Licensing Information

Bureau of Services for Child Care
3920 E. Idaho Street
Elko, NV 89801
Phone: 775-753-1237
Fax: 775-753-1242
<http://www.dcf.state.nv.us/>

Restaurants / Food Service

Nevada Bureau of Health Protection Services
4150 Technology Way Suite 300
Carson City, Nevada 89706
(775) 684-4200
<http://health.nv.gov>

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.

Regional Planning Department

Elko County Courthouse
571 Idaho Street, Room 105
Elko, NV 89801
(775) 753-4600

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 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) 684-3849
<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 Department of Taxation – Elko

1010 Ruby Vista
P.O. Box 1750
Elko, Nevada 89803
(775) 753-1115 (voice)
(775) 778-6814 (fax)

Nevada Department of Taxation – Carson City

1550 E. College Parkway
Suite 115
Carson City NV 89706
(775) 684-2000 (voice)
(775) 684-2020 (fax)
<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

1351 Corporate Blvd.
Reno, NV 89502
(775) 784-5427
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.

Elko County Assessor's Office

Elko County Courthouse
571 Idaho Street
Elko, NV 89801
(775) 753-4600
<http://www.elkocountynv.net/assessor.htm>

More Information

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

Elko NSBDC Office

Great Basin College
723 Railroad Street
Elko, NV 89801
(775) 753-2245
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.

Funded in part through a Cooperative Agreement with the U.S. Small Business Administration.

Last Revised 05/07/08