



## **LICENSING & PERMITS IN DAYTON, YERRINGTON AND LYON 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 Lyon 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.lyon-county.org/index.asp?NID=16>.

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

**Lyon County Clerk**  
Lyon County Courthouse  
27 S. Main Street  
Yerrington, NV 89447  
(775) 463-6501

**Lyon County Clerk**  
Dayton Office  
801 Overland Loop, Suite 201  
Dayton, NV 89403  
(775) 246-6138

**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 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](http://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](http://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:

**City of Yerington**

Yerington City Hall

102 S. Main Street

Yerington, NV 89447

(775) 463-3511

<http://www.yerington.net>

**Lyon County Clerk**

Lyon County Courthouse

27 S. Main Street

Yerington, NV 89447

(775) 463-6501

<http://www.lyon-county.org/index.asp?NID=16>

**Lyon County Clerk**

Dayton Office

801 Overland Loop, Suite 201

Dayton, NV 89403

(775) 246-6138

**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](http://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](http://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](http://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/](http://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](http://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.

**Planning Department**

**Yerington Office**  
27 S. Main Street  
Yerington, NV 89447  
(775) 463-6592  
<http://www.lyon-county.org/index.asp?NID=166>

**Planning Department**

**Dayton Office**  
801 Overland Loop, Suite 201  
Dayton, NV 89403  
(775) 246-6140

### **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](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. You may also refer to Nevada Division of Industrial Relations for further details. ([www.dirweb.state.nv.us/](http://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](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 0.63%

#### **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.

**Nevada State Department  
of Taxation - Reno**

4600 Kietzke Lane, Building L, Suite 235

Reno, NV 89502

(775) 688-1295

<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](http://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](http://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**

27 S. Main Street  
Yerington, NV 89447  
(775) 463-6524

<http://www.lyon-county.org/index.asp?nid=55>

### **More Information**

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

#### **Churchill County NSBDC Office**

Churchill County Economic Development Authority  
90 N Maine Street / PO Box 1236  
Fallon, NV 89407  
(775) 423-8587

[www.nsbdc.org](http://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](http://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 5/7/2008