



## **LICENSING & PERMITS**

### **EUREKA 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 Eureka 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 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.

##### **Eureka County Clerk**

Eureka County Courthouse  
P.O. Box 677  
Eureka, NV 89316  
(775) 237-5262

### **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.

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(775) 684-2020 (fax)

**STEP FIVE: Obtain a local license**

There are no jurisdictions in Eureka County which require a local license. The only requirement is a Fictitious Business Name Certificate. For more information in the Eureka County area, contact the following:

**Eureka County Clerk**

Eureka County Courthouse  
P.O. Box 677  
Eureka, NV 89316  
(775) 237-5262

**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](http://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  
1020 Ruby Vista #103  
Elko, NV 89803  
(775) 687-7550  
<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**

PO Box 596  
Eureka, NV 89316  
Phone (775) 237-6020  
Fax (775) 237-6012  
<http://www.co.eureka.nv.us>

**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](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.

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1010 Ruby Vista  
P.O. Box 1750  
Elko, Nevada 89803  
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### **Nevada Department of Taxation – Carson City**

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(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](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**

460 E Plumb Lane

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](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.

#### **Eureka County Assessor's Office**

P.O. Box 88  
Eureka, NV 89316  
(775) 237-5270  
<http://www.co.eureka.nv.us/assessor/assessor.htm>

### **More Information**

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

#### **Ely NSBDC Office**

Rural Nevada Development Corporation  
1320 E. Aultman St.  
Ely, NV 89301  
(775) 289-8519  
[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)

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