

## Starting a Business in Washoe County, Nevada

1. Choose a Name
2. Choose an entity structure; File with Nevada Secretary of State if necessary
3. Secretary of State Business license – regardless of entity type
4. Get a DBA, if necessary with County
5. Get an Employer ID number from the Internal Revenue Service
6. Register with the state Nevada Department of Taxation for either sales or use tax, modified business tax (with employees) and Commerce Tax.
7. Obtain Worker's comp insurance, if necessary.
8. Business license (Reno, Sparks, Washoe County or other cities) depending on jurisdiction of business operations.
9. Register with State Employment Security Division (if employees)

\*These are the minimum requirements-each business is unique and may require additional licenses, permits or insurance.

### Required Regular Filings – Business with NO Employees

<b>Filing</b>	<b>Authority</b>	<b>Frequency</b>
Annual List of officers, If required	Nevada Secretary of State	Annually
State Business License	Nevada Secretary of State	Annually*May be an exception for home based businesses
City Business license	City doing business in (may be multiple)	Usually annually
Commerce Tax	Nevada Department of Taxation	Annually
Form 1099 and 1096	Internal Revenue Service	Annually by 1/31 of each year
Renew DBA (if any)	Washoe (or other County)	Generally every 5 years (check county for more info)
Sales & Use Tax Or Use Tax	Nevada Department of Taxation	Assigned by Department
Personal Property Tax Declaration	Washoe County Assessor	Annually usually by 7/31 *Automatic registration by county.
Report of unclaimed property	Nevada State Treasurer	Annually
Federal Tax Filing	Internal Revenue Service	Depends on entity structure

*Penalties may be assessed by each jurisdiction for failure to comply with licensing or tax requirements.*

**Required Regular Filings – Business with Employees (in addition to above)**

Filing	Authority	Frequency
Form 941 Or 944	Internal Revenue Service	Quarterly (941) Annually (944)
Employer Report of New hire	Employment Security Division	Within 20 days of hire
Employers Quarterly Unemployment Return	Employment Security Division	Quarterly
Nevada Bond Factor premium	Employment Security Division	Quarterly
Modified Business Tax	Nevada Department of Taxation	Quarterly
Form 940	Internal Revenue Service	Annually
Form W-2/W-3	Social Security Administration	Annually*2017 Due date change

This is provided as a reference only. This is not intended to be tax or legal advice. Additional forms filings and or licensing requirements may apply, some of the above may not apply. Authorities may change this information at any time. Taxpayer is responsible for compliance with all state, local and federal filing requirements.

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