

BUSINESS LICENSING CHECKLIST

The following is a brief description of the many steps to be taken before commencing a business in Nevada. Also included are notes on special considerations that may apply to your particular business activity.

1. Zoning:

Before you begin the licensing process or constructing the facility for a new business operation (or even if you are purchasing an existing business), check your zoning to ensure that you can conduct the proposed business operation at a particular location. Often, licensing applications require zoning approval before the application can be submitted.

ZONING OFFICES		
Clark County 500 S. Grand Central Pkwy. Las Vegas, NV 89155-1810 (702) 455-4314	City of Las Vegas 731 S. 4 th Street Las Vegas, NV 89101 (702) 229-6301	City of Henderson 240 Water Street Henderson, NV 89015 (702) 565-2088
City of North Las Vegas 2266 Civic Center Drive N. Las Vegas, NV 89030 (702) 633-1537	City of Boulder City 401 California Street Boulder City, NV 89006 (702) 293-9282	City of Mesquite 10 E. Mesquite Blvd. Mesquite, NV 89024 (702) 346-2835

**** Note:** If you are conducting business from your home, you will also need to check if the covenants, conditions and restrictions filed against the property permit conducting business from the residence.

2. Nevada Secretary of State:

For limitation of liability and tax treatment reasons, you may want to form an entity such as a corporation, limited-liability company, or limited partnership from which to conduct your business activities. Consult with an attorney and tax advisor on these issues before commencing licensing applications and business operations.

Expedited Service:
 Nevada Secretary of State
 555 E. Washington Blvd., Ste. 4000
 Las Vegas, NV 89101
 (702) 486-2880
<http://www.sos.state.nv.us/>

Regular Service:
 Nevada Secretary of State
 202 N. Carson St.
 Carson City, NV 89701-4069
 (775) 684-5708

3. Internal Revenue Service (“IRS”), Employer Identification Number (“EIN”):

Typically, every business entity (including sole proprietorships) must have an Employer Identification Number to use as its taxpayer number. A SS-4 Form must be filed with the Internal Revenue Service, which may now be done on the internet and the EIN obtained almost instantly.

Internal Revenue Service
4750 W. Oakey Blvd.
Las Vegas, NV 89102
(800) 829-1040
<http://www.irs.gov/>

4. Nevada Department of Taxation (“NDT”):

NRS 364A requires all businesses operating in Nevada to have a “State Business License” issued by the NDT. Also, many businesses will need a sales tax permit if the business is selling tangible personal property.

Nevada Department of Taxation
555 E. Washington Blvd., Ste. 1300
Las Vegas, NV 89101
(702) 486-23000
<http://www.tax.state.nv.us/>

Nevada Department of Taxation
1550 E. College Parkway, Suite 115
Carson City, NV 89706
(775) 684-2000

5. Fictitious Firm Name (“dba”):

NRS 602.010 requires that all businesses that plan to use a name different than their legal or corporate name file a certificate with the County Clerk’s office stating the fictitious firm name to be used. The filing fee for the certificate is currently \$20.00

Clark County Clerk
District Court Office
Regional Justice Center
200 Lewis Avenue, 3rd Floor
P.O. Box 551601 Las Vegas, NV 89155-1601
(702) 671-0500
<http://www.co.clark.nv.us/clerk/FFN.htm>

6. Clark County Assessor’s Office:

Nevada tax laws require all persons, firms, or businesses that are owning, renting, leasing, or controlling business personal property to file a list of that property with the Assessor of the county in which the property is located. The New Business Information Form should be submitted to:

Clark County Assessor's Office
500 S. Grand Central Pkwy., 2nd Floor
Las Vegas, NV 89155
(702) 455-4997 or (702) 455-3882
<http://www.co.clark.nv.us/assessor/BusPP.htm>

7. Employers Insurance Company of Nevada (“EICN”):

Pursuant to NRS 616B.633, every business that employs anyone must obtain workers compensation insurance coverage, unless that entity is certified by the Commissioner of Insurance as a self insured employer. Employer paid premiums are charged according to classification of how hazardous the job. Coverage must be obtained prior to hiring employees.

Employers Insurance Company of Nevada
7180 Pollock Drive
Las Vegas, NV 8913
(702) 837-3207

8. Employment Security Division (“ESD”):

NRS 612.535 requires that any business that employees one or more workers is an “employing unit” and must register with the Nevada Unemployment Compensation Program. Registration is made by submitting a Nevada Business Registration Form to ESD as soon as workers are hired.

Employment Security Division
1830 E. Sahara Ave., #313
Las Vegas, NV 89104
(702) 486-8222

9. Business Licensing:

A local business license is required to operate a business in nearly all cities, most counties, and many other locations. This is in addition to the State Business License required by the NDT based upon the jurisdiction in which the business activity is conducted. Some business operations are required to have licenses in more than one jurisdiction if the business activity is conducted in more than one location.

BUSINESS LICENSE OFFICES		
Clark County 500 S. Grand Central Pkwy. Las Vegas, NV 89155-1810 (702) 455-4252	City of Las Vegas 400 E. Stewart, Rm. 107 Las Vegas, NV 89101 (702) 229-6281	City of Henderson 240 Water Street Henderson, NV 89015 (702) 267-1730
City of North Las Vegas 2266 Civic Center Drive N. Las Vegas, NV 89030 (702) 633-1520	City of Boulder City 401 California Street Boulder City, NV 89006 (702) 293-9219	City of Mesquite 10 E. Mesquite Blvd. Mesquite, NV 89024 (702) 346-5295

** Note: Many of the local business licensing departments are allowed, pursuant to their governing codes, to take up to 30 to 45 days to issue a business license from the time a completed application is received. It will likely take longer for a privileged or restricted license to be issued.

** Note: A business may also be required to obtain additional permits from the Health, Police, Fire, or Building Departments in various jurisdictions.

10. Inspections:

Many new businesses are required to have inspection approvals from the Health, Fire, or Building Departments in the jurisdictions within which they operate.

INSPECTION OFFICES		
HEALTH DEPARTMENT	FIRE DEPARTMENT	BUILDING DEPARTMENT
Clark County Health Dist. 625 Shadow Lane Las Vegas, NV 89127 (702) 383-1258	Clark County Fire Dept. 575 E. Flamingo Rd. Las Vegas, NV 89119 (702) 455-7316	Clark County Develop. Svcs. 4701 W. Russell Rd. Las Vegas, Nevada 89118 (702) 455-3000 or 221-0630
Clark County Health Dist. 625 Shadow Lane Las Vegas, NV 89127 (702) 383-1258	City of Las Vegas Fire Dept. 500 N. Casino Center Blvd. Las Vegas, NV 89101 (702) 229-0366	City of Las Vegas Dev. Svcs. 731 S. 4 th St. Las Vegas, NV 89101 (702) 229-6251

11. Privileged or Restricted Licensing:

Many business operations are regulated by State or County agencies which require special investigation and approval before licensing may be obtained and business operations

commenced. The lead time on such investigations and approvals may be several months depending upon the intensity of the investigation and the backlog of the particular agency.

SPECIALIZED LICENSING		
<p>Gaming: Nevada Gaming Control Bd. 555 E. Washington Ave., Suite 2600 Las Vegas, NV 89101 (702) 486-2000 www.gaming.nv.gov</p>	<p>Liquor (Wholesale): Nevada Dept. of Taxation 1550 E. College Pkwy, #115 Carson City, NV 89706 (775) 684-2122</p>	<p>Real Estate: 2501 E. Sahara Ave., Ste 102 Las Vegas, NV 89104-4137 (702) 486-4033 www.red.state.nv.us</p>
<p>Insurance: Nevada Insurance Comm'r. 2501 E. Sahara Ave., Ste 302 Las Vegas, NV 89104 (702) 486-4009 www.doi.state.nv.us</p>	<p>Motor Vehicles: Nevada DMV 8250 W. Flamingo Rd. Las Vegas, NV 89147 (702) 486-8626 www.dmvnv.com/olbl.htm</p>	<p>Transportation Services: Transportation Svs. Authority 2290 S. Jones Blvd., Ste. 110 Las Vegas, NV 89146 (702) 486-3303 www.tsa.nv.gov</p>

12. Immigration & Naturalization Service:

Every employer is required, within 72 hours of hiring a new employee, to maintain a completed, signed, witnessed, and dated I-9 Form for that employee.

Immigration & Naturalization Service
3373 Pepper Lane
Las Vegas, NV 89120
(702) 451-3597
Forms Request Line (800) 870-FORM

13. Internal Revenue Service:

Every employee hired must complete a W-4 Form so that the employer can withhold the proper amount of income tax from each paycheck. Any change in the employee's tax status requires a new form.

Internal Revenue Service
4750 W. Oakey Blvd.
Las Vegas, NV 89102
(800) 829-1040
<http://www.irs.gov/>

14. State Labor Laws:

All employers must comply with Nevada's Labor Statutes and must post a sign explaining these laws at the place of business. For more information or to download a copy of the required information, please contact:

State Labor Commission
555 E. Washington Ave., Ste. 4100
Las Vegas, NV 89101
(702) 486-2650

<http://www.laborcommissioner.com/>