



# UPC BUSINESS SOLUTIONS

## NEVADA COMPLIANCE LAWS

### Nevada Business License and FFN Laws

Every state, county and city have their own specific laws for business entity regulations. This segment will focus on the state of Nevada. The following segments will include the actual law and websites that you can use to certify the information. If you have a business in another state, you can contact UPC for a one-on-one consultation.

**UPC Business Solutions can do all of the specific filings you may need. Please contact us for more information.**

#### State License

If you are paid as an “Independent Contractor” for any jobs you perform in the state of Nevada, you are considered a “Business” and must obtain a business license with the State of Nevada. This includes the “Exemption Status” as well.

The following information is NOT an opinion, it IS the law. You must file as a: Sole Proprietor, LLC, Partnership or Corporation. If you are not a “Legal” business entity with the State, then you must be treated as an “Employee” and will be given a W-2 form with your taxes withheld. We are listing the key segments concerning your responsibility’s.

**NRS 76.100 State business license required; application and fee for license; activities constituting conduct of business.**

1. A person shall not conduct a business in this State unless and until the person obtains a state business license issued by the Secretary of State. If the person is:

(a) An entity required to file an initial or annual list with the Secretary of State pursuant to this title, the person must obtain the state business license at the time of filing the initial or annual list.

(b) Not an entity required to file an initial or annual list with the Secretary of State pursuant to this title, the person must obtain the state business license before conducting a business in this State.

**NRS 76.105 Claim for exemption; renewal; exceptions. (For Sole Proprietor businesses requesting the Exemption)**

1. Except as otherwise provided in subsection 6, a person who claims to be excluded from the requirement to obtain a state business license because the person is an entity, organization, person or business listed in subsection 2 of NRS 76.020 or who conducts a business in this State but claims to be exempt from the requirement to obtain a state business license **must submit annually to the Secretary of State an application for a certificate of exemption on a form provided by the Secretary of State.**





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## What businesses are exceptions to or exempted from needing a State Business License?

Nevada nonprofit corporations formed under NRS Chapter 82 and Corporations Sole formed under NRS Chapter 84 are automatic exceptions to the requirement of obtaining a State Business License.

In addition, specific statutory provisions exempt certain businesses from the requirements of the State Business License. These businesses must still initially submit the form, WITHOUT FEE stating the specific exemption. The Statutory exemptions are as follows:

- A governmental entity as defined by Chapter 76 of the Nevada Administrative Code.
- A nonprofit religious, charitable, fraternal or other organization that qualifies as a tax-exempt organization pursuant to 26 U.S.C. § 501(c).
- A natural person who operates a business from his or her home as defined by Chapter 76 of Nevada Administrative Code and whose net earnings from that business are not more than 66 2/3 percent of the average annual wage, as computed for the preceding calendar year pursuant to NRS Chapter 612 and rounded to the nearest hundred dollars. The average annual wage generally fluctuates each year. For the average Nevada wage, go to Taxable Wage Base.
- A natural person whose sole business is the rental of four or fewer dwelling units to others.
- A business whose primary purpose is to create or produce motion pictures. As used in this paragraph, "motion pictures" has the meaning ascribed to it in NRS 231.020 and who is registered with the Division of Motion Pictures.
- An insurance company holding a current license or certificate of authority pursuant to NRS 680B.020 not conducting business not incidental to Title 57.

**\*SPECIAL NOTE: IF YOU QUALIFY FOR THE EXEMPTION, YOU ARE STILL REQUIRED TO FILE FOR THE CERTIFICATE ANNUALLY. NRS. 76.105 (SEE ABOVE)**

## **NRS 76.110 Penalty for failing to obtain state business license before conducting business.**

1. If a person fails to obtain a state business license and pay the fee required pursuant to [NRS 76.100](#) before conducting a business in this State and the person is:

(a) An entity required to file an annual list with the Secretary of State pursuant to this title, the person:

(1) Shall pay a penalty of \$100 in addition to the annual state business license fee for each year in which the entity fails to obtain a state business license;

(2) Shall be deemed to have not complied with the requirement to file an annual list with the Secretary of State;

(3) Is subject to all applicable provisions relating to the failure to file an annual list, including, without limitation, the provisions governing default and revocation of its charter or right to transact business in this State, except that the person is required to pay the penalty set forth in subparagraph (1) of paragraph (a).

(b) Not an entity required to file an annual list with the Secretary of State, the person shall pay a penalty in the amount of \$100 in addition to the annual state business license fee for each year in which the person has conducted business in this State without a state business license.

2. The Secretary of State may refuse to issue a state business license to a person that has failed to pay the fees and penalties required by this chapter.

(Added to NRS by [2009, 2030](#); A [2015, 1276](#))





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## **NRS 76.180 Penalty for willfully failing or neglecting to obtain or renew state business license; enforcement; regulations.**

1. Every person who conducts a business in this State and who willfully fails or neglects to obtain or renew a state business license as required by this chapter and to pay the fees required by NRS 76.100 and 76.130 is subject to a fine of not less than \$1,000 but not more than \$10,000, to be recovered in a court of competent jurisdiction.

2. When the Secretary of State is advised that a person is subject to the fine described in subsection 1, the Secretary of State may, as soon as practicable, refer the matter to the district attorney of the county in which the person's principal place of business is located or the Attorney General, or both, for a determination of whether to institute proceedings to recover the fine. The district attorney of the county in which the person's principal place of business is located or the Attorney General may institute and prosecute the appropriate proceedings to recover the fine. If the district attorney or the Attorney General prevails in a proceeding to recover the fine described in subsection 1, the district attorney or the Attorney General is entitled to recover the costs of the proceeding, including, without limitation, the cost of any investigation and reasonable attorney's fees.

3. In the course of an investigation of a violation of this section, the Secretary of State may require a person to answer any interrogatory submitted by the Secretary of State that will assist in the investigation.

4. The Secretary of State may adopt regulations to administer the provisions of this section.

(Added to NRS by 2013, 831)

## **Nevada DETR Independent Contractor Rule (Nevada Senate Bill 224)**

Rather than assuming all workers are employees and making the employer fight for an independent contractor classification, now the worker is *presumed* to be an independent contractor:

1. If he/she has a social security or EIN or has filed an income tax return showing income from a business in the previous year;
2. He/she is required by the employer to maintain his or her own business licensing; and
3. He/she satisfies three of the following:
  1. Has control over the means and manner of the performance of the work and the result is the primary element bargained for in the contract;
  2. The person has control over the time during which the work is performed (with a few exceptions regarding hours);
  3. The person is not required to only work for one company;





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4. The person can hire employees to help;
5. The person contributes money to get his/her business going (tools, a commercial lease, etc.)

Keep in mind this new law does not necessarily address federal law. It is also unlikely to impact decisions by the federal taxing authorities when determining whether or not the worker is an employee or independent contractor for purposes of whether federal payroll tax is owed. However, working relationships that satisfy the factors under the new law likely will put the employer in a good position to prevail on the same issue under federal law.

## **CLARK COUNTY FICTITIOUS FIRM NAME**

It is required by Nevada Revised Statutes ([NRS 602.010](#)) that every person doing business in the state of Nevada under an assumed or fictitious name that is different from the legal name of each person who owns an interest in the business must file with the County Clerk of each county in which the business is being conducted a certificate containing the information required by the above Nevada Revised Statute.

**The filing of a fictitious firm name does not give exclusive rights to the use of that name.** An FFN filing is also required by the Business License office before issuing a business license under a fictitious name. A person doing business in this state without complying with the requirements of this chapter or having falsely filed a certificate of termination is guilty of a misdemeanor (NRS 602.090). Each individual business name must have a separate filing. Multiple fictitious names cannot be included on a single certificate.





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## OVERVIEW

If you agree to be hired as an “Independent Contractor” in the State of Nevada, the following outlines will pertain to you.

### **NEVADA STATE BUSINESS LICENSE**

**NRS 76.100** - State business license required; application and fee for license; activities constituting conduct of business.

**NRS 76.105** - Claim for exemption; renewal; exceptions. (For Sole Proprietor businesses requesting the Exemption)

**NRS 76.110** - Penalty for failing to obtain state business license before conducting business.

**NRS 76.180** - Penalty for willfully failing or neglecting to obtain or renew state business license; enforcement; regulations.

### **NEVADA STATE DETR CONTRACTOR LAWS**

Nevada Senate Bill 224

NRS 608.0155

### **CLARK COUNTY FICTITIOUS FIRM NAME**

NRS 602.010

### **NEVADA WORKMANS' COMP LAWS**

NRS 616A.110

### **CLARK COUNTY BUSINESS LICENSE**

Clark County, NV ([clarkcountynv.gov](http://clarkcountynv.gov))

### **LAS VEGAS BUSINESS LICENSE**

Lax Vegas City, NV ([lasvegasnevada.gov](http://lasvegasnevada.gov))

It is your responsibility, as well as, the hiring company to know and follow the guidelines and laws. Do not rely on other people telling what is and is not correct. If you still have questions or concerns, please call any of the numbers listed below, and speak directly with the organizations from the state of Nevada.

**Nevada Secretary of State – 775-684-5708**

**Nevada State DETR – Unemployment Division – 775-684-0350**

**Clark County Fictitious Firm Name – 702-671-0600**

**Nevada Workman Compensation – 775-684-7270**

**Clark County Business License – 702-455-0174**

**Las Vegas Business License – 702-229-6281**



Henderson, NV



702-263-8830



[upcgroup@earthlink.net](mailto:upcgroup@earthlink.net)





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If you are interested in having UPC Business Solutions file your business applications and receive your actual licenses, please contact us.

## SOLE PROPRIETORSHIP REGISTRATION APPLICATION

The following application process is for creating a Nevada Sole Proprietorship business formation. This particular application will allow UPC Business to apply with the State of Nevada on your behalf to establish a business that is owned solely by the individual that is requesting this specific entity (business) type. A Sole Proprietor Business is one that only a single individual is the sole owner of the business. If you are interested in finding out more about the different entities of business formations, please contact us before continuing with this application. It is your responsibility and final decision for the particular entity formation you would like to create. UPC Business will complete your state application, file your state application, receive your Nevada State Certificate and deliver your State License to you. This licensing procedure will require you to obtain a Clark County, NV. Fictitious Name Certificate (only if you plan on using a different name instead of your personal name). This process is known as your company DBA (Doing Business As) name.

### Our fees are as follows:

- Application for Annual License or Annual License Renewal Fee - \$100.00 (only if UPC does the filing)
- Clark County Fictitious Name (DBA) filing: \$50.00.
  - Includes DBA name search for availability.
  - Includes DBA application
  - Applicant (you) will be required to walk in the application to the Clark County Clerk's Office.
- Annual Nevada Registered Agent fee - \$100.00 (ask us about this process)

### State and County fees are as follows:

- State Annual Business License fee: \$200.00 (this fee is waived if you qualify for the **exemption**). This exemption is for Home Based Business's. This means you do **NO** work outside of the home.
- Contact us for Clark County and Las Vegas license fees.
- Clark County Fictitious Name (DBA) Certificate fee: \$25.00 (must be renewed every 5 years)

### APPLICATION:

- Do you have a Nevada location or office? Yes \_\_\_\_ No \_\_\_\_
- Your Legal (personal) Name: \_\_\_\_\_
- Your Sole Proprietor (business) Name: \_\_\_\_\_
- Your Physical Address (your personal): \_\_\_\_\_
- Mailing Address (if different from above): \_\_\_\_\_
- Phone Number: \_\_\_\_\_
- Your Social Security Number: \_\_\_\_\_
- Is your business a home-based business (**You only work from home**)? Yes \_\_\_\_ No \_\_\_\_
- **NOTE** – This application is **ONLY** for applying and receiving your Nevada State Business License. If you are contacted by Clark County or any other licensing agency, you will need to complete a separate application.

Client Signature: \_\_\_\_\_

Date: \_\_\_\_\_



Henderson, NV



702-263-8830



upcgroup@earthlink.net