

STATE OF NEVADA

ROSS MILLER  
*Secretary of State*



SCOTT W. ANDERSON  
*Deputy Secretary  
for Commercial  
Recordings*

OFFICE OF THE  
SECRETARY OF STATE

# Lyon County Business Entity Checklist

[www.lyon-county.org](http://www.lyon-county.org)

The Secretary of State’s office has gathered information from selected governmental agencies that may be helpful in determining the requirements for doing business in Nevada. **It is important to note that these checklists are for general information only and do not have the force or effect of Nevada law, regulation or rule.** Interested parties should ensure they have met all applicable laws and regulations in the appropriate jurisdictions and are encouraged to seek legal counsel for guidance.

|                                                                          |    |
|--------------------------------------------------------------------------|----|
| <input type="checkbox"/> 1. Business Entity Formation                    | 2  |
| <input type="checkbox"/> 2. State Regulatory Agencies                    | 2  |
| <input type="checkbox"/> 3. State Tax ID Number                          | 7  |
| <input type="checkbox"/> 4. Federal Employer Identification Number - EIN | 8  |
| <input type="checkbox"/> 5. State Business License                       | 8  |
| <input type="checkbox"/> 6. State Retail Sales Permit                    | 9  |
| <input type="checkbox"/> 7. State Gaming & Liquor Licenses               | 10 |
| <input type="checkbox"/> 8. State Employment Security Division           | 12 |
| <input type="checkbox"/> 9. State Labor Laws                             | 13 |
| <input type="checkbox"/> 10. State Workers’ Compensation                 | 13 |
| <input type="checkbox"/> 11. County Assessor’s Office                    | 13 |
| <input type="checkbox"/> 12. County Building Permit                      | 14 |
| <input type="checkbox"/> 13. County Business License                     | 14 |
| <input type="checkbox"/> 14. County Fictitious Firm Name                 | 14 |
| <input type="checkbox"/> 15. County Gaming & Liquor Licenses             | 14 |
| <input type="checkbox"/> 16. County Zoning                               | 15 |
| <input type="checkbox"/> 17. Additional Websites                         | 15 |

## 1. Business Entity Formation

Corporations, Limited Liability Companies, Limited Partnerships, Limited Liability Partnerships, Limited Liability Limited Partnerships and Business Trusts, are filed with the Secretary of State's office in the Commercial Recording Division. All of the necessary forms can be found on the Secretary of State's website, [www.nvsos.gov](http://www.nvsos.gov), or they may be picked up at any of the following office locations.

### Office of the Secretary of State - Commercial Recordings Offices

Please visit our web site for forms, filing information and more at: [www.nvsos.gov](http://www.nvsos.gov).  
Email: [sosmail@sos.nv.gov](mailto:sosmail@sos.nv.gov)

Carson City  
202 N. Carson St.  
Carson City, Nevada 89701  
(775) 684-5708  
(775) 684-5725 Fax

Las Vegas  
(Expedite services only)  
555 E. Washington Ave., Ste. 4000  
Las Vegas, Nevada 89101  
(702) 486-2880  
(702) 486-2888 Fax

There may be some instances when a regulatory state agency will need to be contacted before filing with the Secretary of State. If it appears from the name and/or purpose of the entity being formed that it is to be regulated by the Financial Institutions Division, Insurance Division, State Board of Professional Engineers and Land Surveyors, State Board of Accountancy or Real Estate Division, the application will need to be approved by the regulating agency before it is filed with the Office of the Secretary of State. If approval is not required then a letter of exemption may be required. Please review the following list of regulatory agencies to determine if prior approval or exemption is required.

## 2. State Regulatory Agencies

Accountancy, Nevada State Board of

1325 Airmotive Way  
Suite #220  
Reno, Nevada 89502  
(775) 786-0231  
(775) 786-0234 Fax  
Email: [cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)  
[www.nvaccountancy.com](http://www.nvaccountancy.com)

Architecture, Interior Design and  
Residential Design, Nevada State Board of

2080 E. Flamingo Rd., Ste. 120  
Las Vegas, Nevada 89119  
(702) 486-7300  
Email: [nsbaidrd@nsbaidrd.nv.gov](mailto:nsbaidrd@nsbaidrd.nv.gov)  
[www.nsbaidrd.state.nv.us](http://www.nsbaidrd.state.nv.us)

Bar, State of Nevada

600 E. Charleston Blvd.  
Las Vegas, Nevada 89104  
(702) 382-2200  
Email: [marcm@nvbar.org](mailto:marcm@nvbar.org)  
[www.nvbar.org](http://www.nvbar.org)

Engineers & Land Surveyors, Nevada  
Board of Professional

1755 E. Plumb Lane, Ste. 135  
Reno, Nevada 89502  
(775) 688-1231  
Toll Free in Nevada only (800) 728-  
2632  
(775) 688-2991 Fax  
Email: [board@boe.state.nv.us](mailto:board@boe.state.nv.us)  
[www.boe.state.nv.us](http://www.boe.state.nv.us)

Financial Institutions, Nevada Division of  
(A Division of the Department of Business &  
Industry)

1179 Fairview Dr., Ste. 201  
Carson City, Nevada 89701  
(775) 684-1830  
(775) 684-1845 Fax  
Email: [fid.state.nv.us](mailto:fid.state.nv.us)  
[www.fid.state.nv.us](http://www.fid.state.nv.us)

Insurance, Nevada Division of  
(A Division of the Department of Business &  
Industry)

Carson City Office  
788 Fairview Dr., Ste 300  
Carson City, Nevada 89701  
(775) 687-4270  
(775) 687-3937 Fax

Las Vegas Office  
2501 E. Sahara Ave., Ste. 302  
Las Vegas, Nevada 89104  
(702) 486-4009  
(702) 486-4007 Fax  
Email: [insinfo@doi.state.nv.us](mailto:insinfo@doi.state.nv.us)  
[www.doi.state.nv.us](http://www.doi.state.nv.us)

Medical Examiners, Nevada State Board of

1105 Terminal Way, Ste. 301

Reno, Nevada 89502

Or

P.O. Box 7238

Reno, Nevada 89510

(775) 688-2559

Toll Free in Nevada only (800) 890-8210

(775) 688-2321 Fax

Email: [nsbme@medboard.nv.gov](mailto:nsbme@medboard.nv.gov)

[www.medboard.nv.gov](http://www.medboard.nv.gov)

Mortgage Lending Division – Licensing  
Office, Nevada (A Division of the Department  
of Business & Industry)

400 W. King St., Ste. 101

Carson City, Nevada 89703

(775) 684-7060

(775) 684-7061 Fax

Email: [vdunmore@mld.nv.gov](mailto:vdunmore@mld.nv.gov)

[www.mld.nv.gov](http://www.mld.nv.gov)

Post Secondary Education, Nevada  
Commission on

1820 E. Sahara Ave., Ste. 111

Las Vegas, Nevada 89104

Email: [dperلمان@cpe.state.nv.us](mailto:dperلمان@cpe.state.nv.us)

Real Estate Division- Licensing, Nevada  
(A Division of the Department of Business &  
Industry)

Carson City Office

788 Fairview Dr., Ste. 200

Carson City, Nevada 89701-5453

(775) 687-4280

(775) 687-4868 Fax

Las Vegas Office

2501 E. Sahara Ave., Ste. 102

Las Vegas, Nevada 89104-4137

(702) 486-4033

(702) 486-4275 Fax

Email: [realest@red.state.nv.us](mailto:realest@red.state.nv.us)

[www.red.state.nv.us/licensing.htm](http://www.red.state.nv.us/licensing.htm)

Ombudsman, Office of, Nevada Real Estate  
Division - Common- Interest Communities and  
Condominium Hotels (A Division of the  
Department of Business & Industry)

2501 E. Sahara Ave., Ste. 202

Las Vegas, Nevada 89104

(775) 486-4480

Toll Free (877) 829-9907

(702) 486-4520 Fax

Email:

[CICOmbudsman@red.state.nv.us](mailto:CICOmbudsman@red.state.nv.us)

[www.red.state.nv.us](http://www.red.state.nv.us)

## Additional Agencies:

For a list of all Nevada State Government agencies please go to:

[www.nv.gov](http://www.nv.gov)

Gaming Commission and State Gaming  
Control Board, Nevada

[www.gaming.nv.gov](http://www.gaming.nv.gov)

### Carson City

1919 College Parkway  
Carson City, Nevada 89706

Or

P.O. Box 8003

Carson City, Nevada 89702-8003

(775) 684-7750 - Nevada Gaming  
Commission

775) 684-7700 - State Gaming Control  
Board

### Elko

557 West Silver Street, Suite 207

Elko, NV 89801

(775) 738-7191

(775) 738-3608 Fax

### Laughlin

3650 South Pointe Circle Ste 203

Laughlin, NV 89029

Or

P.O. Box 31109

Laughlin, NV 89028

(702) 298-0669

702) 298-6049 Fax

### Las Vegas

555 E. Washington Ave., Ste. 2600

Las Vegas, Nevada 89101

(702) 486-2000

(702) 486-2045 Fax

### Reno

6980 Sierra Center Pkwy., Ste. 120

Reno, Nevada 89511

(775) 823-7240

(775) 823-7272 Fax

Contractors Board, Nevada State

[www.nvcontractorsboard.com](http://www.nvcontractorsboard.com)

### Henderson

2310 Corporate Cir., Ste. 200

Henderson, Nevada 89074

(702) 486-1100

(702) 486-1190 Fax

Reno  
9670 Gateway Dr., Ste. 100  
Reno, Nevada 89521  
(775) 688-1141  
(775) 688-1271 Fax

Labor Commission, Nevada Office of  
[www.laborcommissioner.com](http://www.laborcommissioner.com)

Carson City  
Office of the Labor Commissioner  
675 Fairview Drive Suite 226  
Carson City, Nevada 89701  
(775) 687-4850  
(775)-687-6409 Fax  
Email:  
[rgalvin@LaborComissioner.com](mailto:rgalvin@LaborComissioner.com)

Las Vegas  
Office of the Labor Commissioner  
555 E. Washington Avenue Suite  
4100  
Las Vegas, Nevada 89101  
(702) 486-2650  
(702) 486-2660 Fax  
Email:  
[rgalvin@LaborCommissioner.com](mailto:rgalvin@LaborCommissioner.com)

Taxation, Nevada Department of  
[www.tax.state.nv.us](http://www.tax.state.nv.us)

Carson City  
1550 College Parkway, Suite 115  
Carson City NV 89706  
(775) 684-2000  
(775) 684-2020 Fax

Reno  
4600 Kietzke Lane, Bldg L, Suite 235  
Reno, NV 89502  
(775) 688-1295  
(775) 688-1303 Fax

Elko  
1010 Ruby Vista Drive, Suite 102  
Elko, Nevada 89801  
(775) 753-1115  
(775) 778-6814 Fax



Las Vegas

Grant Sawyer Office Building  
555 E. Washington Ave, Suite 1300  
Las Vegas, Nevada 89101  
(702) 486-2300  
(702) 486-2372 Fax

Reno

4600 Kietzke Lane, Bldg L, Suite 235  
Reno, NV 89502  
(775) 688-1295  
(775) 688-1303 Fax

#### 4. Federal Employer Identification Number - EIN

The employer identification number or (EIN) is obtained through the Internal Revenue Service. This number is used as a federal taxpayer identification number. You must have an EIN to do business in the state of Nevada, this includes Sole Proprietors if they pay wages to one or more employees or file any excise tax returns.

Internal Revenue Service - (800) 829-4933

Or use their online services, [www.irs.gov/smallbiz](http://www.irs.gov/smallbiz)

#### 5. State Business License

The Nevada State Business License is required of all persons or entities conducting business in the State of Nevada and is in addition to any other licenses or filing requirements that may be required at the state or local levels.

Effective October 1, 2009, filing and payment of the State Business License will be processed by the Secretary of State's office. Pursuant to AB 146 passed by the 2009 Nevada Legislature, the authority for the State Business License was transferred from the Department of Taxation to the Secretary of State. For entities that are required to file an initial or annual list of officers with the Secretary of State, you will be required to file for the State Business License at the time your list is due.

All other businesses such as sole proprietors or general partnerships doing business in Nevada will after October 1, file with the Secretary of State, a new application or renewal of their existing State Business License.

**For State Business Licenses issued after October 1, 2009, please contact the Secretary of State:**

**Nevada Secretary of State Ross Miller**

[www.nvsos.gov](http://www.nvsos.gov)

Carson City

202 N. Carson Street  
Carson City NV 89701  
(775) 684-5708  
(775) 684-5725

Las Vegas

555 East Washington Ave.,  
Suite 5200  
Las Vegas, Nevada 89101  
(702) 486-2880  
(702) 486-2888

**For inquiries regarding State Business Licenses issued by the Nevada Department of Taxation prior to October 1, 2009, please contact:**

**Nevada Department of Taxation**

[www.tax.state.nv.us](http://www.tax.state.nv.us)

Carson City

1550 College Parkway, Suite 115  
Carson City NV 89706  
(775) 684-2000  
(775) 684-2020 Fax

Elko

1010 Ruby Vista Drive, Suite 102  
Elko, Nevada 89801  
(775) 753-1115  
(775) 778-6814 Fax

Henderson

2550 Paseo Verde, Suite 180  
Henderson, Nevada 89074  
(702) 486-2300  
(702) 486-3377 Fax

Las Vegas

Grant Sawyer Office Building  
555 E. Washington Ave, Suite 1300  
Las Vegas, Nevada 89101  
(702) 486-2300  
(702) 486-2372 Fax

Reno

4600 Kietzke Lane, Bldg L, Suite 235  
Reno, NV 89502  
(775) 688-1295  
(775) 688-1303 Fax

## 6. State Retail Sales Permit

The Nevada Department of Taxation is where you obtain a Retail Sales Permit. Each new business must check with the Department of Taxation to determine if it will need a resale permit, exemption certificate and/or is subject to a use permit.

Nevada Department of Taxation

[www.tax.state.nv.us](http://www.tax.state.nv.us)

Carson City

1550 College Parkway, Suite 115  
Carson City NV 89706  
(775) 684-2000  
(775) 684-2020 Fax

Elko

1010 Ruby Vista Drive, Suite 102  
Elko, Nevada 89801  
(775) 753-1115  
(775) 778-6814 Fax

Henderson

2550 Paseo Verde, Suite 180  
Henderson, Nevada 89074  
(702) 486-2300  
(702) 486-3377 Fax

Las Vegas

Grant Sawyer Office Building  
555 E. Washington Ave, Suite 1300  
Las Vegas, Nevada 89101  
(702) 486-2300  
(702) 486-2372 Fax

Reno

4600 Kietzke Lane, Bldg L, Suite 235  
Reno, NV 89502  
(775) 688-1295  
(775) 688-1303 Fax

## 7. State Gaming & Liquor Licenses

In order to operate a liquor or gaming business, a state and local business license must be obtained. For more information, please also contact the appropriate county and/or city office.

Nevada Gaming Commission and State Gaming Control Board Office locations:

Carson City  
1919 College Parkway  
Carson City, Nevada 89706

Mailing Address:  
P.O. Box 8003  
Carson City, Nevada 89702-8003

Phone Numbers:  
(775) 684-7750 - Nevada Gaming Commission  
(775) 684-7700 - State Gaming Control Board  
(775) 684-7700 - Administration Division  
(775) 684-7860 - Corporate Securities Division  
(775) 684-7900 - Enforcement Division  
(775) 684-7800 - Investigation Division  
(775) 684-7770 - Tax & License Division  
(775) 684-7700 - Technology Division  
(775) 684-7704 - Administration Division, Personnel  
(775) 687-6116 - TDD service

Fax Numbers:  
(775) 687-5817 - Administration  
(775) 687-1219 - Corporate Securities  
(775) 684-5362 - Enforcement  
(775) 687-1372 - Investigations  
(775) 687-1287 - Legal  
(775) 684-7787 - Tax & License  
(775) 687-3940 - Training

Elko  
557 West Silver Street  
Suite 207  
Elko, NV 89801

Phone Number:  
(775) 738-7191 - Enforcement  
Division  
Fax Number:  
(775) 738-3608 - Enforcement

Laughlin  
3650 South Pointe Circle  
Suite 203  
Laughlin, NV 89029

Mailing Address:  
P.O. Box 31109  
Laughlin, NV 89028  
Phone Number:  
(702) 298-0669 - Enforcement  
Division  
Fax Number:  
(702) 298-6049 - Enforcement

## Las Vegas

Main Office Address & Mailing Address:  
555 East Washington Avenue  
Suite 2600  
Las Vegas, NV 89101  
Technology Division Lab Address & Mailing  
Address:  
750 Pilot Road  
Suite H  
Las Vegas, NV 89119

Phone Numbers:  
(702) 486-2000 - State Gaming  
Control Board  
(702) 486-2000 - Administration  
Division  
(702) 486-2060 - Audit Division  
(702) 486-2020 - Enforcement  
Division  
(702) 486-2260 - Investigation  
Division  
(702) 486-2008 - Tax & License  
Division  
(702) 486-2043 - Technology  
Division Lab  
(702) 486-2497 - TDD service  
Fax Numbers:  
(702) 486-2045 - Administration  
(702) 486-3543 - Audit  
(702) 486-2241 - Technology Lab  
(702) 486-3727 - Tax & License

## Reno

Office Address & Mailing Address:  
6980 Sierra Center Parkway, Suite 120  
Reno, NV 89511

Phone Numbers:  
(775) 823-7200 - Audit Division  
(775) 823-7250 - Enforcement  
Division  
(775) 823-7240 - Tax & License  
Division  
Fax Number:  
(775) 823-7272 - Reno  
Enforcement  
(775) 823-7272 - Tax & License

## 8. State Employment Security Division

Registration for Unemployment Insurance - Generally, any employer who pays wages of \$225.00 or more during any calendar quarter for services performed in Nevada must register with ESD and pay unemployment insurance taxes on those wages.

Carson City

1320 South Curry Street  
Carson, City NV  
(775) 687-4540  
Mail: 500 East Third Street  
Carson City, NV 89713-0030

Reno

1325 Corporate Blvd.  
Reno, NV 89502  
(775) 688-2663

Las Vegas

1830 E. Sahara Ave, #202  
Las Vegas, NV 89104  
(702) 486-8222

**Employment Services** - Nevada Job Connect offices are located statewide and provide services including: recruiting, retention, training and retraining, and customized services for eligible veterans. There are also two tax credits available: the Work Opportunity Tax Credit and the Welfare to Work Tax Credit. Please contact the above ESD numbers or visit the website at [www.nvdetr.org](http://www.nvdetr.org) for more information.

**Immigration Service** – Within 72 hours of hiring a new employee, employers are required to obtain a completed, signed, witnessed, and dated I-9 Form. Please contact the Immigration and Naturalization Service for more information.

Reno  
1351 Corporate Blvd.  
Reno, NV 89502  
(775) 784-5170 (Local)  
(800) 375-5283 (National)  
[www.uscis.gov/portal/site/uscis](http://www.uscis.gov/portal/site/uscis)

Immigration & Naturalization Service  
3373 Pepper Lane  
Las Vegas, NV 89120  
(702)-451-3597  
Forms Request: 1 (800) 870-3676

IRS W-4 Form - The law requires each employee hired to complete a W-4 Form. The W-4 Form tells the employer how many withholding allowances to use when the federal income tax is deducted from the employee's pay. Please contact the Internal Revenue Service for more information.

Internal Revenue Service  
110 City Parkway  
Las Vegas, NV 89106  
(702) 868-5005

## 9. State Labor Laws

All employers must comply with Nevada's labor laws. A sign explaining these laws must be posted at the place of business. The Labor Commissioner's jurisdiction includes: Hours of service, working conditions, and compensation. For more information, please contact the state Labor Commissioner.

Labor Commission

675 Fairview Drive, Suite 226  
Carson City, NV 89701  
(775) 687-4850  
(775) 687-6409 Fax  
[www.laborcommissioner.com](http://www.laborcommissioner.com)

State Labor Commission

555 E. Washington Ave, Suite 4100  
Las Vegas, NV 89101  
(702) 486-2650

## 10. State Workers' Compensation

All employers are required to provide workers' compensation insurance for their employees. Contact your business insurance agent for further details.

Contact the Department of Business and Industry, Division of Industrial Relations, regarding workers' compensation insurance at (702) 486-2750.

## 11. County Assessor's Office

Assessor

Yerington  
27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6526  
(775) 463-5305 Fax

## 12. County Building Permit

Building Department

Yerington  
27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6591  
(775) 463-6596 Fax

## 13. County Business License

Administrative Complex

Yerington  
27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6501 or (775) 577-5033  
(775) 463-5305 Fax

Dayton Satellite  
801 Overland Loop, Ste. 201  
Dayton, NV 89403  
(775) 246-6138  
(775) 246-6147 Fax

## 14. County Fictitious Firm Name

Administrative Complex

Yerington  
27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6501 or (775) 577-5033  
(775) 463-5305 Fax

## 15. County Gaming & Liquor License

Administrative Complex

Yerington  
27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6501 or (775) 577-5033  
(775) 463-5305 Fax

## 16. County Zoning

Building and Planning Department

Yerington

27 S. Main Street  
Yerington, Nevada 89447  
(775) 463-6591  
(775) 463-6596 Fax

Dayton Satellite

801 Overland Loop, Ste. 201  
Dayton, NV 89403  
(775) 463-6591  
(775) 463-6596 Fax

## 17. Additional Websites

Nevada Small Development Center (NSBDC)

For Services offered, visit:

[www.nsbdcnep.org](http://www.nsbdcnep.org)

(800) 882-3233 Toll free within Nevada

(775) 689-6688 from outside Nevada

(775) 689-6689 Fax

Southern Nevada Local:

(702) 866-5962

(702) 866-6800 Fax

EDAWN (Economic Development Authority of Western Nevada)

[www.edawn.org](http://www.edawn.org)

NNDA (Northern Nevada Development Authority)

[www.nnda.org](http://www.nnda.org)