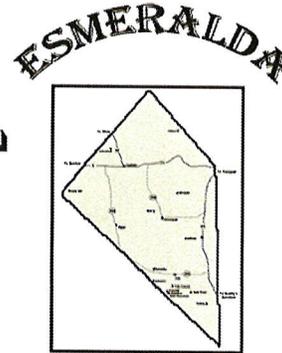


ESMERALDA ECONOMIC DEVELOPMENT AUTHORITY





**SOUTHWEST CENTRAL
REGIONAL ECONOMIC
DEVELOPMENT
AUTHORITY**



SERVING ESMERALDA AND NYE COUNTIES

WELCOME New Business Owners and Developers

Our office is ready to assist you with your business start-up, your business expansion, and whatever business development you want to start in Nye County, or Esmeralda County. Our services are free, we have a lot to offer, and we will help in directing you to the right place with the necessary services to get your business going.

In this packet, you will find information that will ease your journey in making your business happen. You can contact Southwest Central Regional Economic Development Authority at SWCREDA@gmail.com or head over to SWCREDA.com our website. Of course, feel free to come by and visit us at 1301 S. Hwy 160, 2nd Floor just above the Nevada State Bank (best to make an appointment).

Sincerely

Donna Corey

Executive Director, SWCREDA

Southwest Central Regional Economic Development Authority

Serving Nye and Esmeralda Counties

Office - 775-727-0716

Cell - 775-513-5556 - Paul

Cell- 760-987-7897 - Donna

swcreda@gmail.com

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- One Page Business Plan
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- Electric Home Power Hook-up: <https://www.nvenergy.com/my-account/ss-landing>
- Water Hook-up (Goldfield) Public Works/Utilities:
https://www.accessesmeralda.com/public_works/index.php
- General Sales Tax Forms and State and Federal Information (See Insert)
- Nevada Business Portal: <https://www.nvsilverflume.gov/home> (startups)
- IRS EIN Identification Number: <https://www.ein-irs-tax-number.com/>
- Nevada Department of Taxation: <https://tax.nv.gov/>
- Goldfield Chamber of Commerce: <http://www.goldfieldnevada.org/>
- Fish Lake Valley Facebook: <https://www.facebook.com/fishlakevalley/>
- Dyer Facebook: <https://www.facebook.com/dyernevada/>
- Silver Peak Chamber of Commerce:
<https://www.chamberofcommerce.com/united-states/nevada/silverpeak/>
- Water Rights: <http://water.nv.gov/index.aspx>

Small Business Development Center Representative: Donna Corey, Pahrump, Nye and Esmeralda Counties, (760) 987-7897



BUSINESS ASSISTANCE

Demographic data and analysis

Environmental management and energy assistance

SBIR and STTR proposal assistance

Government contracting

FREE/LOW COST TRAINING

The Nevada SBDC offers and coordinates a wide range of workshops, seminars and courses in collaboration with public and private sectors.

Successful business owners and advisors teach entrepreneurial practices to new and existing business owners through a wide range of training events.



BUSINESS COUNSELING

STARTING A BUSINESS

Have an idea and want to make it a business? We offer counseling related to legal structure selection, licensing and permitting, market research, site selection, business plan creation, finding capital, and franchising agreements just to name a few.

GROWING A BUSINESS

Growing a business can be challenging. Counselors can help you with managing cash flow, planning strategically, developing a network, rebranding and reinventing, establishing personnel policies, marketing, and creating an exit strategy.

MANAGING A BUSINESS

Nevada SBDC helps with sustaining businesses with expertise in valuing and buying a business, hiring employees, legal and tax considerations, customer service, financial management, risk management, marketing, advertising, sales and more.

HOSTING SITES

Carson City
City of Carson City

Elko
Great Basin College

Ely
Mike Lemich – Country Construction

Fallon
Churchill Economic Development Authority

Fernley
City of Fernley

Hawthorne
Mineral County Economic Development Authority

Henderson
City of Henderson

Las Vegas
City of Las Vegas
Nevada Cooperative Extension
University of Nevada, Las Vegas
Urban Chamber Business Development Center

Laughlin
Laughlin Chamber of Commerce

Pahrump
Nevada State Bank

Reno
NVEnergy
University of Nevada, Reno

Winnemucca
City of Winnemucca

Small Business Revolving Loan

Working capital
Inventory purchase
Equipment and machinery
Startup costs
Leasehold improvements
Debt consolidation/refinance
will be considered on case by case basis



SWCREDA Small Business Revolving Loan Fund

Funded in part by USDA Rural Development, Kinross Round Mountain Gold, and Century Lithium Corp.

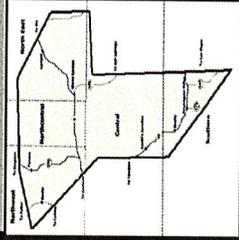
1301 S. Highway 160, 2nd Floor
Pahrump, NV 89048
(775) 727-0716 | phone
swcreda@gmail.com | email
www.SWCREDA.com | web
Donna Corey, Executive Director
Paul Miller, Executive Director
Executive Assistant:
Michelle Bañuelos-Weaver



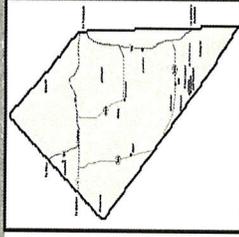
Small Business Revolving Loan

SOUTHWEST CENTRAL
REGIONAL ECONOMIC
DEVELOPMENT
AUTHORITY

Nye



Esmeralda



SOUTHWEST CENTRAL REGIONAL ECONOMIC DEVELOPMENT AUTHORITY

BUSINESS DEVELOPMENT FOR RURAL COMMUNITIES

...serving Nye & Esmeralda Counties

Business Plan Assistance
Business Counseling
Area Information
Business Start-ups
Business Expansions
Licensing Assistance
Finance Programs
Demographic & Other Stats
And More...



1301 S Hwy 160, 2nd Floor
Pahrump, NV 89048
775.727.0716
SWCREDA@gmail.com

DIGGING FOR YOUR BUSINESS



Addressing Your Financial Concerns

The Regional Economic Development Authority appreciates your entrepreneurship to create or expand a business in Nye and Esmeralda Counties, Nevada.

The Small Business Revolving Loan Fund Program has been established to assist entrepreneurs whose businesses need loan funding in amounts between \$500 and \$5,000 for:

- WORKING CAPITAL
- INVENTORY PURCHASE
- EQUIPMENT AND MACHINERY
- STARTUP COSTS
- LEASEHOLD IMPROVEMENTS

Please visit www.SWCREDA.com for a complete description on how to apply and download a loan application.

Basic Eligibility Requirements

- Business must be located in Nye and Esmeralda Counties.
- Create at least one new job or retain at least one existing job.
- Have firm financial commitments for other components of the business to be financed, if applicable.
- Be willing to comply with all regulations, guidelines, policies, and requirements, as they relate to the program.
- Businesses are independently owned, operated and controlled.
- Be willing to participate in locally provided small business training opportunities.

Loan Requirements

Startup Businesses:

- Significant same industry experience.
- Secondary source of income.
- Priority will be given to owner's equity injection into the business of at least 10% of the requested loan amount.

Existing Businesses:

- Executive summary of the operations and management of the business.
- Priority will be given to owner's equity injection into the business of at least 10% of the requested loan amount.
- Business License within the Town the business resides in.
- Must have been in existence for at least two years.

Fees - Rates - Terms

Fees:

10% of requested loan amount, not to exceed \$100



Startup Businesses:

Rate 2.5%-3%
Repayment Term 24-36 mo.

Existing Businesses:

Rate 2%-2.5%
Repayment Term 24-36 mo.



Southwest Central Regional Economic Development Authority Small Business Revolving Loan Fund Program Application Packet

The Southwest Central Regional Economic Development Authority appreciates your entrepreneurship to create or expand a business in Nye County/Esmeralda, Nevada. The Small Business Revolving Loan Fund Program has been established to assist entrepreneurs whose businesses need loan funding in amounts between \$500.00, \$5,000.00 and or \$10,000.00

Please review the following Small Business Revolving Loan Fund Guidelines and Principals to ensure that your existing or proposed business is eligible for a loan. If you believe your existing or planned business to be eligible for a loan, please complete the enclosed loan application.

Upon receipt of your application, it will be reviewed by the Fund Manager to determine if it is complete or if additional information is needed. Within 7 days of receipt of your completed loan application, you will be notified if the application is complete or if additional information is required. All complete applications will then be forwarded to the Loan Committee for review and to decide whether the requested loan shall be presented to the Nye or Esmeralda Loan Board for approval. SWCREDA will strive to notify you within 21 days of submitting a complete loan application whether your request for a loan has been approved.

Should you have questions regarding the Small Business Revolving Loan Fund please contact the Fund Manager at (775) 727-0716 or SWCREDA@gmail.com



Guidelines and Principals

Southwest Central Regional Economic Development Authority

Small Business Revolving Loan Fund Program

Why Was the Small Business Revolving Loan Fund Established?

Given high rates of local unemployment, establishment of new and retention of existing small businesses is an important need in Nye County/Esmeralda. Limitations exist in the availability of small loans to cover start-ups and expansion of small businesses struggling to meet short to intermediate term obligations or to expend funds to meet emerging opportunities. The Small Business Revolving Loan Fund Program (RLF) will be used to fill financing gaps faced by small businesses in Nye County/Esmeralda. The ultimate goal is for these entrepreneurs to become financially independent and eligible for loans from commercial banks.

The RLF has been established to create employment opportunities, increase local incomes, and enhance Nye County/Esmeralda tax base through the retention and expansion of existing businesses, and the development of new businesses in the area. The RLF program will provide interest rates and loan maturities that are designed to encourage business development, retention and expansion, while providing for the recapitalization and growth of the Fund. The loans are not intended to be a substitute for conventional private financing but rather an additional tool available to fill financing needs and gaps, and also to serve as an economic development tool to encourage business development, retention, and expansion in Nye County/Esmeralda.

What are the Objectives of the Small Business Revolving Loan Fund?

Preliminary objectives for the RLF program include:

- To perpetuate a positive and proactive business climate which encourages the retention and growth of existing businesses by assisting with their expansion and modernization plans.
- To expand and diversify the economic tax base of Nye County/Esmeralda by assisting small businesses and start-up companies.
- Assisting distressed small businesses impacted by the national recession.
- To maintain and promote a diverse mix of employment opportunities while encouraging the increase of overall wages and benefits in Nye County/Esmeralda by assisting firms which pay good wages and offer comprehensive benefit packages or represent considerable potential for employee enhancement in terms of skill development, in addition to wage and benefit growth.
- To encourage a diverse mix of local businesses in Nye County/Esmeralda communities.

What Size of Loans Will Be Provided by the Small Business Revolving Loan Fund?

The RLF will offer loans of \$500 to \$5,000 and with exception \$10,000 to small businesses in Nye County/Esmeralda whose owners cannot obtain regular commercial credit due to the small size and/or the lack of a proven track record of their business.

What Are the Basic Eligibility Requirements to Obtain a Small Business Revolving Loan Fund?

Basic Eligibility Requirements: All Businesses

- Be located in Nye County/Esmeralda.
- Create at least 1 new job or retain at least 1 existing job.
- Must be a small and emerging private business enterprise (any private business which will employ 50 or fewer new employees and has less than \$1 million in projected gross revenues).
- Have firm financial commitments for other components of the business to be financed.
- Be willing to comply with all regulations, guidelines, policies, and requirements, as they relate to the program.
- Demonstrate that financing is not otherwise available on terms or conditions that would permit successful operation of the business activities to be financed.
- Demonstrate credit worthiness and the ability to repay the loan.
- Businesses are independently owned, operated and controlled.
- Be willing to participate in locally provided small business training opportunities (i.e. Preparing a Business Plan; Marketing and Advertising; Financial Record-keeping).

Basic Eligibility Requirements: Startup Businesses

- Significant same industry experience.
- Secondary source of income.
- Owner's equity injection into the business at least 20% of the requested loan amount.

Basic Eligibility Requirements: Existing Businesses

- Executive summary of the operations and management of the business.
- Owner's equity injection into the business at least 10% of the requested loan amount.
- Must have a current applicable Business License within the Town the business resides in (if applicable).
- Must have been in existence for at least two years.

What Are the Eligible Uses of Small Business Revolving Loan Funds?

- Working capital (i.e. payroll, advertising, covering cash "gap")
- Inventory purchase
- Equipment and machinery
- Startup costs

-
- Leasehold improvements
 - Refinance credit card debt used on starting and/or running the business
 - Debt consolidation/refinance if it meets one of Basic Eligibility Requirements for All businesses (see above listing)

What are Ineligible Uses of Small Business Revolving Loan Funds?

- Personal expenses
- Purchase of Real Estate

What Interest Rates and Repayment Terms Apply to Small Business Revolving Loan Funds?

Startup Businesses:

- Loans between \$500 and \$2,500, 2.5%; Maximum Repayment Term: 24 months
- Loans between \$2,501 and \$5,000, 3%; Maximum Repayment Term: 36 months

Existing Businesses:

- Loans between \$500 and \$2,500, 2%; Maximum Repayment Term: 24 months
- Loans between \$2,501 and \$5,000; 2%; Maximum Repayment Term: 36 months
- Loans for 10,000, 3%, Maximum Repayment Term 48 months

Non-refundable Administrative Fee to review application: 10% of the requested loan amount not to exceed \$100.

Who will Review and Approve Applications for Small Business Revolving Loan Funds?

Upon receipt of your application, it will be reviewed by the Fund Manager to determine if it is complete or if additional information is needed. Within 7 days of receipt of your completed loan application, you will be notified if the application is complete or if additional information is required. All complete applications will then be forwarded to the Loan Committee for review and to decide whether the requested loan shall be presented to the SWCREDA Executive Board for approval. SWCREDA will strive to notify you within 21 days of submitting a complete loan application whether your request for a loan has been approved.

What are the Steps to Applying for a Small Business Revolving Loan Funds?

Step 1: Attend an Optional Free Orientation Meeting

- Provision of application materials
- Answer questions about the RLF program

Step 2: Complete the Application Process

- Complete the Loan Application including all forms provided
- Submit signed loan application to the Fund Manager via mail or e-mail.

Step 3: Application Review

- Reviewed by the Fund Manager to determine if it is complete or if additional information is needed.
- Application will then be forwarded to the Loan Committee for review.
- Notification within two business days of Loan Committee meeting if loan application will be brought before the SWCREDA Executive Committee for review approval/denial.

Step 4: Loan Closing

Before loan documents are created, applicant will be asked to provide:

- Proof of insurance on all business assets.
- Personal guarantee for repayment of loan.

Step 5: Start or Grow the Small Business

- Loan funds distributed directly to applicant and/or suppliers according to loan application.

Procedures for reviewing loan applications are as follows:

- Upon submission by the applicant, the necessary documents required for each formal application will be reviewed by the Fund Manager for completeness and, within 7 working days, the business will be informed of any deficiencies, and requested to amend the documentation, if necessary.
- Upon receipt of all required documentation, the loan application will be forwarded to the Nye County/Esmeralda Regional Development Authority Loan Committee for review and determination on if the loan application will be submitted to the SWCREDA Executive Board for review and approval/disapproval.

What are the Servicing Procedures for Small Business Revolving Loan Funds?

Loan Payment and Collection Procedures

The RLF borrower will make a monthly payment, for the amount indicated in the loan agreement, by check by the designated payment date. The payment will be received by the SWCREDA Executive Director or Fund Manager, who will stamp the check for deposit only, endorse the check, make two copies (for cash receipts recording by two separate persons) and deposit the check on the same day it is received or on the next immediate banking day if the check is received on a weekend. The check will be deposited in a bank with FDIC coverage, or if the amount in any one bank exceeds the \$100,000 limit, the bank will provide collateral at least equal to the excess.

Loan Monitoring Procedures

SWCREDA staff will service and administer the RLF loans or may enter into an agreement for a third-party to Administer. This will include the coordination of RLF loan closings with other participating lenders, disbursement of RLF funds and servicing to ensure proper fund management and timely payment of principal and interest. At six month intervals, staff will evaluate each loan using criteria obtained from the goals and objectives of the RLF Plan. Factors such as the number and types of jobs retained or created, potential for future jobs, increase in tax revenues, management and financial stability, status as a minority business or women's business, and ratio of loan fund dollars to the number of jobs retained or created will be utilized as evaluation mechanisms for the Small Business Revolving Loan Program. Staff is responsible for the administration, monitoring and servicing of the loan from loan disbursement through full payment. The staff will make periodic visits to the borrower's business, monitor the loan agreement for defaults in covenants and maintain a loan payment schedule. The loan payment schedule will be kept up to date with payments posted as to principal and interest. Delinquencies in payments will be addressed by mail, telephone, or personal visits from staff. Delinquencies can be resolved by loan restructuring, moratorium on payments or other techniques upon approval of the loan committee. Unresolved delinquencies will be declared loan default and foreclosure procedure will be initiated if appropriate.



**Nye County/Esmeralda Regional Economic Development
Small Business Revolving Loan Fund
APPLICATION**

Applicant Name(s) _____		Full Address _____	
Name of Applicant Business _____			Tax I.D. No. or SSN _____
Full Street Address of Business _____			Tel. No. (inc. area code) _____
City: _____	County: Nye (required)	State: Nevada	ZIP _____
Type of Business: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other: _____		Date Business Established: _____	Number of Employees (Including subsidiaries and affiliates) At Time of Application _____ If Loan is Approved _____
Describe Business: (Attach additional sheet, as needed) _____			
Bank of Business Account and Address _____			
Credit Request			
Total Loan Amount Requested: \$ _____		Requested Loan Term: _____ / Months Please note: loans between \$500 and \$2,500, maximum term is 24 months; loans between \$2,501 and \$5,000, maximum loan term is 36 months.	
Planned Itemized Use of Loan (Please add comments if needed)			
	Breakdown of Loan request by dollar amount		Breakdown of Loan request by dollar amount
Startup Costs	\$ _____	Working Capital (i.e. payroll, advertising, covering cash "gap", accounts payable)	\$ _____
Furniture or fixtures (acquisition/repair)	\$ _____	Purchase Inventory (Specify)	\$ _____
Machinery and Equipment (Acquisition/Repair)	\$ _____	Debt Consolidation/refinance if it meets one of the Basic Eligibility Requirements for all businesses (see Guidelines and Principles)	\$ _____
Leasehold improvements	\$ _____	Refinance credit card debt used in starting and /or running business	\$ _____
Other	\$ _____	Other	\$ _____



Business Estimated Projections <i>(required for all loans whether for new or existing business)</i>			
DESCRIPTION	YEAR 1	YEAR 2	YEAR 3
PROFIT			
(A) Gross Receipts	\$ _____	\$ _____	\$ _____
(B) Cost of Goods Sold	\$ _____	\$ _____	\$ _____
(C) Gross Profit (A minus B)	\$ _____	\$ _____	\$ _____
EXPENSES			
(D) Advertising & Promotion	\$ _____	\$ _____	\$ _____
(E) Bank Service Charges	\$ _____	\$ _____	\$ _____
(F) Auto Expense	\$ _____	\$ _____	\$ _____
(G) Amortization	\$ _____	\$ _____	\$ _____
(H) Depreciation	\$ _____	\$ _____	\$ _____
(I) Dues and Subscriptions	\$ _____	\$ _____	\$ _____
(J) Employee Benefit Programs	\$ _____	\$ _____	\$ _____
(K) Freight	\$ _____	\$ _____	\$ _____
(L) Interest	\$ _____	\$ _____	\$ _____
(M) Insurance	\$ _____	\$ _____	\$ _____
(N) Leased Equipment	\$ _____	\$ _____	\$ _____
(O) Legal & Professional Services	\$ _____	\$ _____	\$ _____
(P) Office Expense	\$ _____	\$ _____	\$ _____
(Q) Pension/Payroll Taxes	\$ _____	\$ _____	\$ _____
(R) Rent	\$ _____	\$ _____	\$ _____
(S) Repairs & Maintenance	\$ _____	\$ _____	\$ _____
(T) Supplies	\$ _____	\$ _____	\$ _____
(U) Taxes & Licenses	\$ _____	\$ _____	\$ _____
(V) Travel & Entertainment	\$ _____	\$ _____	\$ _____
(W) Utilities & Telephone	\$ _____	\$ _____	\$ _____
(X) Wages: (Gross)	\$ _____	\$ _____	\$ _____
Salaries – Officers	\$ _____	\$ _____	\$ _____
Owner Draws	\$ _____	\$ _____	\$ _____
Payroll	\$ _____	\$ _____	\$ _____
(Y) Miscellaneous	\$ _____	\$ _____	\$ _____
(Z) TOTAL OPERATING EXPENSE (sum of D thru Y)	\$ _____	\$ _____	\$ _____
NET PROFIT (C minus Z)	\$ _____	\$ _____	\$ _____



Current Business Financial Statement (required for all loans to existing businesses)

Business Assets (omit cents)		Business Liabilities (omit cents)	
Cash on Hand	\$ _____	Accounts Payable	\$ _____
Accounts Receivable	\$ _____	Notes Payable to Banks	\$ _____
Savings Account	\$ _____	Notes Payable to Others	\$ _____
Checking Account	\$ _____	Installment Accounts	\$ _____
Equipment	\$ _____	Real Estate Loans	\$ _____
Real Estate	\$ _____	Unpaid Taxes	\$ _____
Other Personal Property	\$ _____	Other Liabilities	\$ _____
Other Assets	\$ _____	Total Business Liabilities	\$ _____
Total Business Assets	\$ _____	Net Worth (Assets - Liabilities)	\$ _____

Current Personal Financial Statement (required for all applicants)

Personal Assets (omit cents)		Personal Liabilities (omit cents)	
Cash on Hand	\$ _____	Accounts Payable	\$ _____
Savings Account	\$ _____	Notes Payable to Banks	\$ _____
Checking Account	\$ _____	Notes Payable to Others	\$ _____
IRA or other Retirement Account	\$ _____	Installment Accounts	\$ _____
Stocks and Bonds	\$ _____	Real Estate Loans	\$ _____
Real Estate	\$ _____	Other Liabilities	\$ _____
Automobile – Present Value	\$ _____	Unpaid Taxes	\$ _____
Other Personal Property	\$ _____		\$ _____
Other Assets	\$ _____	Total Personal Liabilities	\$ _____
Total Personal Assets	\$ _____	Net Worth (Assets - Liabilities)	\$ _____

CERTIFICATION

The undersigned certifies that, to the best of his or her knowledge and belief, all information contained in this loan application and any accompanying statements and documents is true, complete and correct. The undersigned agrees to notify the Nye County/Esmeralda Regional Development Authority immediately of any material changes in this information. The undersigned further certifies that these statements are made for the purposes of obtaining a loan currently located, or proposed to be, located within Nye County/Esmeralda, Nevada.

Signature

Date

Print Name

Signature

Date

Print Name

**Email Completed Application to SWCREDA@gmail.com or
Mail to: SWCREDA • P.O. Box 822 • Pahrump, NV 89048**



SWCREDA Loan Application Checklist

The following must be submitted with your application to complete your package.

- SWCREDA Small Business Revolving Loan Fund Application** – To begin the process, you will need to complete an SWCREDA loan application. Access the most current application at: swcreda.com
- Non-refundable fee** – 10% of loan amount requested, not to exceed \$100
- Copy of Photo ID**
- Business Overview and History** – Provide a brief history of the business and its challenges. Include an explanation of why the SWCREDA loan is needed, how it will help the business and the number of jobs that will be created or saved.
- Business Plan** - (not required, but will add value to loan application)
- Ownership, Affiliations and Resumes** – Include a list of names and addresses of any subsidiaries and affiliates; include personal resumes for each principal.
- Business License** – Copy of original business license from Town the business resides in (if applicable) and State.
- Business Lease** – Include a copy of your business lease, or note from your landlord, giving terms of proposed lease.
- Business Financial Statements** – To support your application and demonstrate your ability to repay the loan, prepare and include the following current financial statements:
 - Balance Sheet
 - Profit and Loss (P&L) Statement
- Income Tax Returns** – Include signed **personal** and **business** federal income tax returns of your business' principals for previous three years.
- If You are Purchasing an Existing Business** – The following information is needed for purchasing an existing business:
 - Current balance sheet and P&L statement of business to be purchased
 - Previous two years federal income tax returns of the business
 - Proposed Bill of Sale including Terms of Sale
 - Asking price with schedule of inventory, machinery and equipment, furniture and fixtures
- Signed SWCREDA Credit Authorization form** (included)
- Signed SWCREDA Agreement and Certification form** (included)
- Signed SWCREDA Criminal History form** (included)
- Completed USDA Rural Development form 1940-20 – Request for Environmental Information** (included)



SWCREDA Credit Authorization Form

I authorize the Southwest Central Regional Economic Development Authority to request verification of my bank accounts, other assets, and employment earnings records, and to order a consumer credit report. I further authorize my banks and employer(s) to accept a copy of this document as their authorization to release such information.

Applicant Name (printed): _____

Social Security Number: _____

Address: _____

Applicant Signature

Date

Co-Applicant Name (printed): _____

Social Security Number: _____

Address: _____

Co-Applicant Signature

Date

This information is confidential and will only be used to process submitted loan applications



SWCREDA Agreement and Certification form

I/We Agree and/or Certify:

That there are no other applications or requests for financing active at traditional lending institutions for funding on this project. If that changes, we will notify SWCREDA immediately.

That all information submitted in this loan application is accurate and complete to the best of my/our knowledge.

To authorize disclosure of information submitted in this application to other participating financial institutions.

That the proceeds of this loan, if approved, will be used as set forth in this application and as disclosed to the Southwest Central Regional Economic Development Authority.

To pay such fees as are disclosed by the Southwest Central Regional Economic Development Authority and authorized by the funding agencies including loan origination fees and legal fees.

As consideration for any Management and Technical Assistance that may be provided, to waive all claims against the Southwest Central Regional Economic Development Authority, it's officers, directors, and members.

That no owner or officer of my/our company or members of my/our immediate families will have any ownership interest which would create a conflict of interest as a result of receipt of funding from the lending programs as outlined in the USDA - Rural Development instructions 4274-D section 4274.308.

The Southwest Central Regional Economic Development Authority reserves the right to verify any and all information submitted in this application at their discretion.

Applicant Name (printed)

Co-Applicant Name (printed)

Applicant Signature

Date

Co-Applicant Signature

Date



SWCREDA Criminal History Information form

A history of criminal conviction(s) will not necessarily result in the denial of your application for a loan. An untruthful answer, however, will cause your application for a loan to be denied. If you answer yes to any of the following questions, please provide the date of the conviction, the location where the conviction occurred, the name under which you were convicted, the sentence you were given and any information regarding the conviction which you feel is pertinent to the extension of credit.

1. Have you, any officers of the corporation or any guarantor or surety of the loan been convicted of any crime other than a minor traffic violation?

Yes No

2. Are you, any officers of the corporation or any guarantor of surety of the loan presently being supervised on probation, parole or pursuant to a pretrial diversion program?

Yes No

3. Do you, any officers of the corporation or any guarantor or surety of the loan have a criminal proceeding presently against you or them?

Yes No

If answered Yes to any of the above questions please provide explanation: _____

Applicant Name (printed)

Co-Applicant Name (printed)

Applicant Signature _____
Date

Co-Applicant Signature _____
Date



made in
NEVADA

**A YEAR-ROUND CELEBRATION
OF NEVADA BUSINESS**

Esmeralda County Licensing and Permits

LICENSING & PERMITS ESMERALDA 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, Limited Liability Company, Partnership or Sole Proprietorship Legal Organization

Note: If you choose to use a business name other than your personal legal name, you must file a Fictitious Business Name Certificate (DBA) with the Esmeralda 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://nvsos.gov/>) and download the appropriate forms. For more information, contact the Nevada Secretary of State's offices at:

SOS Annex
202 North Carson St
Carson City, NV 89701-4069
(775) 684-5708

Corporations Division Suite# 4000
555 East Washington Blvd
Las Vegas, NV 89101
(702) 486-2880

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.

Esmeralda County Clerk

PO Box 547
Goldfield, NV 89013
Phone: 775-485-6309 or 800-884-4072

STEP THREE: Obtain a State Business License

STATE BUSINESS LICENSE

All businesses operating in Nevada must obtain a \$200.00 State Business License from the Secretary of State. The license fee is renewable annually. The forms are available on their website (<http://tax.state.nv.us>). For more information

Nevada State Department of Taxation – Las Vegas

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

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.

Nevada State Department of Taxation – Las Vegas

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

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 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:

Esmeralda County Clerk

PO Box 547
Goldfield, NV 89013
Phone: 775-485-6309 or 800-884-4072

ALL THE ABOVE FORMS SHOULD BE FILED BEFORE YOU BEGIN BUSINESS

STEP SIX: Obtain needed Environmental Permits

In the State of Nevada, all new businesses are required to comply with federal, state, and local environmental laws, regulations, and permitting requirements. Examples can include air permits, wastewater discharge permits, and obtaining a hazardous waste generator identification number. The Nevada Business Environmental Program is a free and confidential statewide business resource affiliated with the Nevada SBDC that can help you assess your environmental compliance and permitting requirements. You can reach them at the following:

Business Environmental Program at the University of Nevada, Reno

6100 Neil Road, Suite 200
Reno, NV 89511

333 North Rancho Drive, Suite 420
Las Vegas, NV 89106

Toll Free Hotline: (800) 882-3233
Website: www.unrbep.org

STEP SEVEN (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
<http://www.nscb.state.nv.us/>

Trucking and Motor Carriers

Nevada Department of Motor Vehicles
Motor Carrier Office
555 Wright Way
Carson City, NV 89711-0600
<http://www.dmvnv.com/mchome.html>

For Child Care Licensing Information

Bureau of Services for Child Care
727 Fairview Dr., Suite E
Carson City, NV 89701
Phone: 775-684-1030
http://dpbh.nv.gov/Reg/ChildCare/Child_Care_Licensing_-_Home/

Restaurants / Food Service

Nevada State Health Division
4150 Technology Way
Carson City, NV 89706
Phone: 775-684-4200
<http://health.nv.gov>

STEP EIGHT: 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.

Esmeralda County Clerk

PO Box 547
Goldfield, NV 89013
Phone: 775-485-6309 or 800-884-4072

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

200 S. Virginia St.
Reno, NV 89501
Phone: (800) 824-2218

Businesses can fill out Form SS-4 online and get an EIN number quickly. See <https://www.irs.gov/businesses/small-businesses-self-employed> 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) 684-6310
<http://detr.state.nv.us>

MODIFIED STATE BUSINESS TAX

As of July 1, 2009, if the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$62,500 for the calendar quarter, the amount of tax is 0.5% of the sum of those wages (0.005). If the sum of all the wages paid by the employer exceeds \$62,500 for the calendar quarter, the tax is \$312.50 plus 1.17% of the amount the wage exceeds \$62,500. For example: if the sum of all wages for the 12/09 quarter is \$101,000. The tax is \$312.50 plus \$450.45 (0.0117 x \$38,500 which is the amount exceeding \$62,500) = total tax due of \$762.95. **These changes expire June 30, 2012.** No changes were made to the definition of financial Institutions or the tax rate for Financial Institutions which remains at 2%.

2011 Update:

This is the standard quarterly return for reporting the Modified Business Tax for General Businesses. The 2011 Legislative Session pursuant to AB 504, reduced the interest rate to 0.75% (or .0075) from 1% (or .01) **effective 7/1/2011.**

The 2011 Legislative Session pursuant to AB 561, eliminated the Modified Business Tax on any 'General Business' with \$62,500 or less in taxable wages per calendar quarter, after health care deductions. The correct tax rates will display based on the period end date selected. This return will calculate penalty and interest based on the Date Paid field. For returns with a period end date of 4/30/07 and after, the penalty calculation changes to a graduated scale per NAC 360.395. Instructions are included following the return.

SB475 of the 2013 Legislative Session became effective July 1, 2013. The changes under this bill extend the 0% rate on Tier 1 of the MBT to June 30, 2015. Additionally, the Tier 1

threshold

is increased from \$62,500 to \$85,000. If the sum of all taxable wages, after health care deductions, paid by the employer does not exceed \$85,000 for the calendar quarter, the amount of tax is 0% of the sum of those wages. If the sum of all the wages paid by the employer

exceeds \$85,000 for the calendar quarter, the tax is 1.17% of the amount of the wages that

exceeds \$85,000. For example: if the sum of all wages for the 9/13 quarter is \$101,000 after

health care deductions, the tax is \$187.20 (0.0117 x \$16,000 which is the amount exceeding

\$85,000). These changes are effective July 1, 2013 and expire June 30, 2015. A tax return will

still need to be filed for any business reporting, even if the taxable wages are less than \$85,000

and tax due is \$0.

Nevada State Department of Taxation – Las Vegas

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

Nevada Department of Taxation – Carson City

1550 E. College Parkway
Suite 115
Carson City NV 89706
(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

200 S. Virginia St.

Reno, NV 89501

Phone: (800) 824-2218

<https://www.irs.gov/help/contact-my-local-office-in-nevada>

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.

FORMS

REQUEST: (800) 870-3676 <http://uscis.gov>

Immigration & Naturalization Service

790 Sandhill Rd.

Reno, NV 89521

(775) 322-1883

FORMS REQUEST: (800) 870-3676

<http://uscis.gov>

Immigration & Naturalization Service

Employer Relations Officer

3373 Pepper Lane

Las Vegas, NV 89120

(702) 388-6908

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

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

State Labor Commission

555 E. Washington Ave, Suite 4100

Las Vegas, NV 89101

(702) 486-2650

<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.

Esmeralda County Assessor's Office

PO Box 547

Goldfield, NV 89013

Phone: 775-485-6309

Fax: 775-485-6376

http://www.accessesmeralda.com/county_offices/assessor/

More Information

For more information or to obtain management assistance, please contact the Nevada Small

Business Development Center closest to you:

Carson City NSBDC Office

Carson City Area Chamber of Commerce

1900 South Carson Street

Carson City, NV 89701

(775) 882-1565

<https://nevadasbdc.org/>

Hawthorne NSBDC Office

Mineral County Economic Development
Authority

PO Box 1635

Hawthorne, NV 89515

<https://nevadasbdc.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

<https://nevadasbdc.org/>

The information, materials and services provided by or through the Nevada Small
Business

Development Center (NSBDC) do not constitute legal advice and should not be
considered a

substitute for legal accounting and other professional advice. The information you receive from the NSBDC is presented without any representation or warranties whatsoever, including as to the accuracy or completeness.

Funded in part through a Cooperative Agreement with the U.S. Small Business Administration.

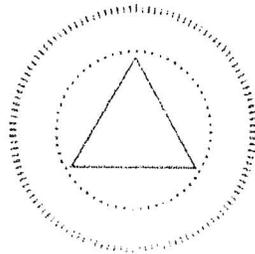
STATE OF NEVADA
DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
DIVISION OF WATER RESOURCES



SUMMARY OF STATUTORY PROCEDURES
FOR FILING CLAIMS OF VESTED RIGHTS,
MAKING APPLICATION FOR A WATER
RIGHT AND A SUMMARY OF FEES OF
THE STATE ENGINEER

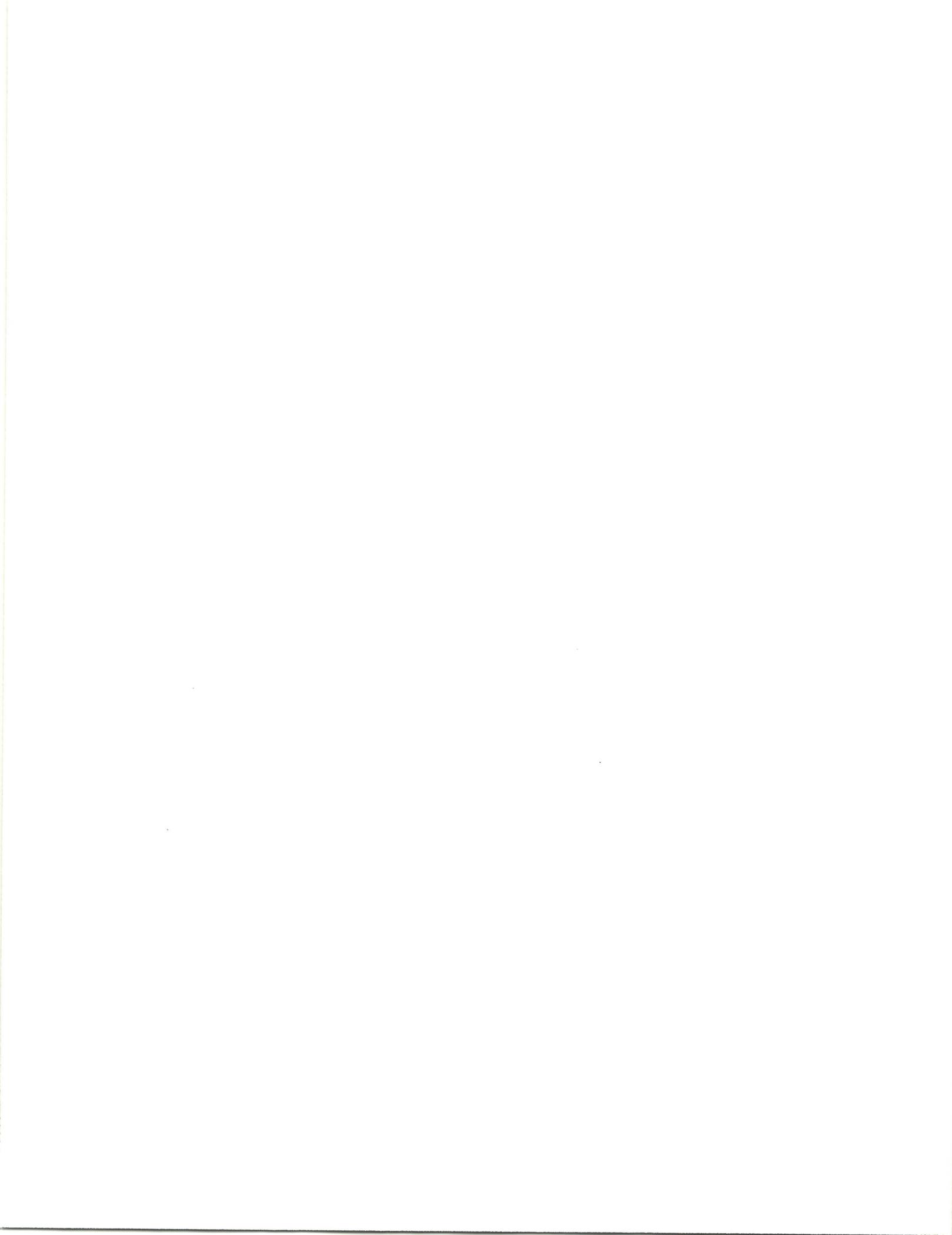
JASON KING, P.E.

State Engineer



<http://water.nv.gov>

(Revised April 2018)



INTRODUCTION

The water of all sources in Nevada belongs to the public. Water may be appropriated as provided by Nevada Water Law, and not otherwise. A water right cannot be acquired by adverse possession.

This pamphlet summarizes Nevada requirements concerning claims of vested rights and water right applications and permits, and is not intended to be a comprehensive explanation of requirements established by Nevada Water Law or by the State Engineer pursuant to Nevada Water Law. A knowledgeable person should be consulted concerning water right requirements. Water right requirements may vary from place to place and from time to time throughout Nevada depending upon site conditions, water availability and water demand. Division of Water Resources staff is available to assist and answer questions about Nevada Water Law. The complete text of the water law is available on the Division's website: <http://water.nv.gov>.

CLAIMS OF VESTED RIGHTS

WHAT IS A VESTED RIGHT?

Beneficial use is the basis, the measure, and the limit of the right to use water. Some common beneficial uses are irrigation, stockwatering, mining and milling, and domestic. Vested rights to surface waters are those rights for which the work to establish beneficial use was initiated prior to March 1, 1905, the date of adoption of Nevada's Water Law. Vested rights from an underground source are those rights initiated prior to March 22, 1913, for artesian water and prior to March 25, 1939, for percolating water. The process that determines the extent of all vested rights on a water source is called an adjudication. An adjudication is initiated by order of the State Engineer. All claimants to vested rights on a particular source must file proofs of appropriation and supporting maps in accordance with the State Engineer's order. In the absence of an order, claimants to vested rights may wish to file their proofs and supporting maps in order to inform the State Engineer and any applicant for a permitted right on the same source that the claimed vested right exists.

FILING A CLAIM OF VESTED RIGHT

Any claimant to a vested right may file his claim in the Office of the State Engineer by completing and filing a Proof of Appropriation form. The proof must be accompanied by the statutory filing fee of \$60.00 for stock watering and \$120.00 for all other uses. The Proof of Appropriation form must be supported by a map prepared in prescribed form by a State Water Right Surveyor (a Registered Land Surveyor or Registered Professional Engineer duly licensed as a State Water Right Surveyor by the State Engineer). The supporting map must show the point of diversion and place of use within the proper legal subdivisions. These map locations must coincide with the physical locations, so that all interested parties will have accurate information describing the proposed appropriation of water.

THE ADJUDICATION PROCESS

Chapter 533 of the Nevada Revised Statutes governs adjudication proceedings. A brief summary of steps involved in an adjudication proceeding follows:

1. One or more water users on a stream system or within a groundwater hydrographic basin may petition the State Engineer to begin adjudication proceedings. In the absence of a petition, the State Engineer may initiate the proceedings.
2. The State Engineer investigates facts and conditions concerning the stream system or groundwater hydrographic basin and determines if he will enter an Order granting the petition.
3. If the petition is granted, the State Engineer notifies all claimants and has a Notice of Order and Proceedings published for four consecutive weeks in one or more newspapers of general circulation within the boundaries of the stream system or groundwater hydrographic basin.
4. The next step in the process is filing the proofs, along with supporting documentation, and title reports by the claimants according to the schedule published in the Notice of Order for taking proofs.

5. From the evidence submitted during the period for taking Proofs and from field investigations conducted by this office, a Preliminary Order of Determination is prepared by the State Engineer. The Preliminary Order allocates the waters of the stream system or groundwater hydrographic basin to claimants having valid vested rights.
6. All evidence submitted during the period for taking Proofs and used in preparing the Preliminary Order, and the Preliminary Order itself, is available for inspection in the Office of the State Engineer by any claimant for a period of 20 days or more.
7. The Preliminary Order of Determination is subject to objections by any of the claimants, and if objections are filed, a hearing is held before the State Engineer.
8. Next, an Order of Determination is prepared by the State Engineer and is submitted to all claimants and to the District Court having jurisdiction. All evidence and maps are also forwarded to the District Court.
9. Any claimant may file an exception to the Order of Determination with the District Court and be heard before the District Judge at a hearing.
10. The District Judge then enters Findings of Fact, Conclusions of Law and the Decree, which determines the water rights on the stream system or groundwater hydrographic basin.

Each claimant must pay his proportionate share of the costs involved in the proceedings such as publication costs, map reproduction costs, court reporter costs, etc. These costs do not include the fee to be paid to a State Water Right Surveyor for the survey and map preparation or the filing fee, which is required at the time the proof is filed.

APPLICATIONS

APPLICATION TO APPROPRIATE

To acquire a new water right, an application on a form supplied by the Division of Water Resources (DWR) must be filed with the State Engineer. The application must be supported by a map prepared in prescribed form by a State Water Right Surveyor (a Registered Land Surveyor or Registered Professional Engineer duly licensed as a State Water Right Surveyor by the State Engineer). The supporting map must show the point of diversion and place of use within the proper legal subdivisions. These map locations must coincide with the physical locations, so that all interested parties will have accurate information describing the proposed appropriation of water.

Since the State Water Right Surveyor has had the opportunity to become familiar with issues related to the acquisition of a water right, he can usually answer many questions that arise. A complete list of licensed State Water Right Surveyors is available upon request from the DWR or at the division's website.

Once the properly completed application, map and statutory filing fee have been received by the DWR office in Carson City, the application is indexed and processed. As required by law, the division sends a summary copy of the application to a newspaper of general circulation in the county where the proposed point of diversion is located. This notice is published in the newspaper once a week for four consecutive weeks. For 30 days following the last date of publication, any interested person may file a protest with the State Engineer. The protest should set forth with reasonable certainty and detail the grounds on which the protest is being submitted and whether the protestant seeks denial of the application or conditional approval (NRS 533.365).

After 30 days from the last date of publication, the application becomes ready for action. The State Engineer then makes a determination whether to grant or deny the application. The State Engineer may conduct field investigations and or a public hearing to develop a complete record.

When a permit is issued, the statutes require that proofs of completion of work and beneficial use be filed under the permit. If the permit is for irrigation purposes, a cultural map, prepared by a licensed State Water Right Surveyor, may be required to support the proof of beneficial use.

APPLICATION TO CHANGE

The point of diversion, place and manner of use of an existing right or portion thereof (permitted, certified, vested) may be changed subject to statutory criteria. The statutory criteria for approval includes that the proposed

change may not impair existing rights or protectable interest in existing domestic wells or be detrimental to the public interest.

No application to change the point of diversion from one source to a different source can be granted, as an example groundwater to surface water.

The form for the application to change is provided by the DWR and is similar to the application to appropriate.

All applications to change must be supported by a map, prepared by a licensed State Water Right Surveyor, showing the old point of diversion and or place of use, and the new point of diversion and or place of use.

When a permit is issued under an application to change, it is granted subject to all terms and conditions under which the original right was granted. The statutes also require that proofs of completion of work and beneficial use be filed under the permit to change. If the permit is for irrigation purposes, a cultural map, prepared by a licensed State Water Right Surveyor, may be required to support the proof of beneficial use.

The application to change bears the same date of priority as the right proposed to be changed.

TEMPORARY CHANGES

The State Engineer may approve an application for a temporary change of point of diversion, manner of use, or place of use of water already appropriated without publication of a notice of the application, provided that the prescribed fees are paid and that the temporary change is in the public interest and does not impair water rights held by other persons or protectable interest in existing domestic wells. A "temporary change" permit may be granted for any period not to exceed one year. The applicant must clearly explain the need for the temporary change.

ENVIRONMENTAL PERMIT

"Environmental Permit" means a temporary permit to appropriate water to avoid or mitigate pollution or contamination of a water source.

The State Engineer may approve an application for an environmental permit without publication of a notice of the application if:

1. The application is accompanied by the prescribed fees and a copy of a letter or order issued by the Division of Environmental Protection of the State Department of Conservation and Natural Resources requiring the applicant to take steps to protect the environment.
2. The appropriation is in the public interest; and

3. The appropriation does not impair water rights held by other persons.

The State Engineer shall not issue an environmental permit for a period, which is longer than the period set forth in the letter or order issued by the Division of Environmental Protection of the State Department of Conservation and Natural Resources requiring the applicant to take steps to protect the environment. In addition, the State Engineer shall not change the use for which the environmental permit is issued.

The form for the application is provided by the DWR and is similar to the application to appropriate.

THE PERMIT

Where there is unappropriated water in the source, and where the proposed use or change does not tend to impair existing rights or conflict with protectable interest in existing domestic wells, or to be otherwise detrimental to the public interest, the State Engineer is required by statute to approve the application.

The general policy of the State Engineer is to limit groundwater withdrawals from a basin to the average annual recharge to the groundwater basin or its perennial yield. Perennial yield of a groundwater basin may be defined as the maximum amount of natural discharge that can be salvaged each year over the long term by pumping without bringing about some undesired result. An example of an undesirable result would be a significant decline in the static water level.

A permit to appropriate water grants the right to develop a certain amount of water from a particular source for a certain purpose and to be used at a definite location. In other words, the consent of the state is given in a manner provided by law to acquire use of water and gives the holder of the permit a right to protect the water right. This can become a perfected appropriation only upon: (1) completion of the works of diversion; (2) the placing of the water to beneficial use; and (3) filing the required proofs. Such a right may be lost to the holder of the permit if he fails to meet the statutory requirements.

Each permit is issued for a specific use of a specific amount of water, a determination made on the basis of data and information available to the State Engineer. The water must be put to use as authorized, and proof of that use must be made to the State Engineer within the time limits specified on the permit. In the case of extenuating circumstances, such as litigation or large projects requiring a long period of time for planning, financing, and construction, extensions of time may be granted by the State Engineer. The

exact amount of time depends on factors such as the manner of use and the amount of water to be used.

When the State Engineer issues a permit he establishes terms and conditions. These terms and conditions consist of general provisions stating that the permit is subject to all prior rights on the source, measuring device requirements and any special limitations or conditions that the State Engineer may impose. Diversion rates and annual duty of water that may be used are also set forth in the permits terms.

The permit terms also reflect the times required for filing proof of completion of work and proof of beneficial use. Perhaps most important of all is the signature of the State Engineer. He or his authorized assistants are the only persons in the state authorized to issue permits to appropriate the waters of the State of Nevada with the exception of Colorado River appropriations.

GENERAL PERMIT TERMS

PRIOR RIGHTS

Since the basis of the water law in Nevada is the prior appropriation doctrine, all rights are issued subject to prior rights on the source. The date of priority is the date the original application was received by the State Engineer at the Division of Water Resources office in Carson City. All permits bearing an earlier date are "senior" and all permits bearing a later date are "junior".

MEASURING DEVICES

The statutes require that suitable measuring devices be installed at or near the point of diversion. Permits for groundwater almost always require that a totalizing meter be installed and maintained in the discharge pipeline near the point of diversion and accurate measurements kept of the water placed to beneficial use.

FLOWING WELLS

Proposed points of diversion from underground sources in artesian basins must have valves to control flowing wells when they are not in use to prevent waste.

WELLS DRILLED NEAR RIVERS

In cases where a well is drilled in a river plain the permit terms usually contain the provision that perforations shall not start less than 100 feet from the surface.

AMOUNT OF DIVERSION AND DUTY

The amount of allowable diversion in cubic feet per second (cfs) is also set out in the permit terms. This amount depends on what the applicant requests and what the State Engineer finds is reasonably necessary for the use sought in the application. Generally, the applicant is allowed the diversion needed to provide a sufficient head of water for distribution, but is limited to a seasonal or annual duty of water in acre-feet (AF). The amount of water the permit holder will be allowed to divert annually (i.e., the duty) is a limitation noted. The State Engineer determines this duty from data and information showing the actual amounts needed in the same geographical area for existing permitted uses of the same type. Or, if the permit is for water to be used on land subject to a court decree, the duty allowed by the court may be used.

When the water appropriated from a source is going to be used to supplement water already supplied from other sources, the duty allowed will be limited to the amount necessary to reasonably fulfill the purpose of the use from all sources. For example, an owner has a parcel of land having a yearly duty of four acre-feet per acre from each of two or more sources for that parcel, will still be limited to a combined total duty of four acre-feet per acre from all sources.

Note too, that every point of diversion for consumptive use, except wells used for domestic purposes, as defined in NRS 53-013, must have a permit, even though it may be used to serve in the same land or purpose as another right.

PROOFS

In several Nevada Supreme Court cases prior to the enactment of the Water Law, it was established that the date of priority of an appropriation "related back" to the beginning of the works of diversion for the appropriation. This rule became known as the Doctrine of Relation. It was also established that in order for an appropriator to maintain this early priority, he had to proceed with the appropriation and place the water to beneficial use within a reasonable time period, consistent with the magnitude of the project, good faith and diligent effort.

These principles were perpetuated by the legislature with the enactment of the Water Law. The date of priority of subsequent appropriations

is set as the date of filing the application with the State Engineer. In order to show that he is proceeding to perfect his water right in a reasonable manner (with "reasonable diligence"), the permittee must file a Proof of Completion of Work and a Proof of Beneficial Use with the State Engineer within time limits specified on the permit.

PROOF OF COMPLETION OF WORK

Proof of completion of work must be submitted within the time frame established at the time the permit is issued. Before this proof can be filed, the actual works of diversion must be completed: ditches on a surface source; well, pump and motor on an underground source; a measuring device or totalizing meter is usually required. This proof may be filed any time after the permit is issued-provided the work is actually complete, but it must be submitted to the State Engineer's office within 30 days after the due date shown on the permit and/or certified notice.

PROOF OF BENEFICIAL USE

The proof of beneficial use is the final proof required by the terms of the permit. The filing date depends on the amount of work that the permit holder contemplated when the application was filed and what the State Engineer determined to be a reasonable time to accomplish beneficial use.

For example, on irrigation permits the due date depends on the amount of land the permit holder made application to irrigate. The more land to be irrigated, the longer the time considered for filing the proof. The same criteria holds for permits for other purposes, i.e., more extensive work may be allowed more time for filing proof of beneficial use since the water must actually have been used in the manner for which the permit was granted. The physical conditions must exist as stated. When a permit holder or his authorized agent files proof of beneficial use, he must state under oath that the amount of water used, and the manner and place of use, are as described on the affidavit.

When the permit is for irrigation purposes, a cultural map prepared by a licensed State Water Right Surveyor, must accompany the beneficial use affidavit. The cultural map shows the kinds of crops and their acreages. A State Water Right Surveyor must also measure the amount of water being diverted, and the name of the surveyor, the date and amount of flow must be entered in the proper place on the Proof of Beneficial Use form. Proof of beneficial use maps may be required for uses other than irrigation.

The map and measurement are basically for the permit holder's protection in case the validity of the appropriation and the placing of water to beneficial use is challenged.

A permit holder may place less water on less land than granted on the permit. When this occurs, the water right is then limited to that which was actually put to beneficial use. If the permittee has filed the Proof of Beneficial Use and then wants to expand to his originally permitted acreage, or use the water for it at a later date, he must obtain another permit.

EXTENSION OF TIME

The State Engineer may grant extensions of time for filing a proof, usually for not more than one year, if the request is based on proper circumstances. Requests must be filed before the time for filing the proof expires, and are not considered if filed more than 30 days before the due date of the proof.

Generally the criteria for granting extensions includes (1) court action or other problems incidental to the project making continuance of work under the permit impracticable; (2) the permit holder has been proceeding with reasonable diligence but is unable to complete the necessary work in time to file the proof; (3) unanticipated natural conditions, etc.

The State Engineer shall not grant an extension of time unless he determines from the proof and evidence so submitted that the applicant is proceeding in good faith and with reasonable diligence to perfect the application.

Good faith and reasonable diligence are the statutory criteria guiding the State Engineer (NRS 533.395) in considering extensions of time.

CERTIFICATE OF APPROPRIATION

Once the proofs have been filed and the other terms of the permit complied with, the State Engineer prepares a Certificate of Appropriation describing the use to be made of the water as shown on the Proof of Beneficial Use. The State Engineer records the certificate in the office of the Division of Water Resources, with a copy going to the permit holder. A certificated underground water right may be lost by forfeiture and or abandonment (NRS 534.090). A certificated surface water right may be lost only by abandonment (NRS 533.060).

The State Engineer may grant an extension of time to prevent a forfeiture, provided a proper request to do so is submitted prior to the fifth successive year of nonuse.

PROTESTS

Any person interested may protest the granting of an application within 30 days after the last date of publication. When an application is protested, and the reasons for protest appear to have merit, the DWR may conduct a formal field investigation. All interested parties are notified to meet with a representative of the DWR, and are given an opportunity to state their positions.

If the State Engineer feels he cannot reach a proper decision on the matter based on the information acquired at the field investigation, he may hold a public administrative hearing for the purpose of developing an additional record of testimony and evidence. It is optional with the applicant or protestant whether or not he shall be represented by legal counsel. Hearings will be conducted in such manner as the State Engineer deems most suitable to the particular case and the technical rules of evidence do not apply.

The costs of the transcripts of the testimony are borne by the applicant and the protestant on a pro rata basis.

APPEALS

Should anyone feel he has been aggrieved by any order or decision of the State Engineer, he may appeal it in the District Court in the manner set forth in NRS 533.450.

On decreed stream systems, the court having jurisdiction at the time the decree was entered has continuing jurisdiction over matters relating to that decree.

The appeal must also be filed within 30 days following the State Engineer's order or decision. Notice of the appeal must be served personally or by certified mail on the State Engineer at his office in the State Capital, and a similar notice must be served personally or by certified mail on those parties affected by the appeal.

The State Engineer's decision is prima facie correct, and the burden of proof is on the party attacking the decision.

If a stay of decision or order is requested, the appellant must post bond within five days after the court sets the amount of the bond.

Appeal from judgment of the District Court on the matter may be taken to the State Supreme Court.

ARTIFICIAL GROUND-WATER RECHARGE AND RECOVERY PROJECTS

Certain provisions of NRS Chapter 534 (534.250 thru 534.340) allow groundwater basins to be utilized for artificial groundwater recharge and recovery projects. Generally, persons desiring to operate a project must first make application to, and obtain a permit from, the Division of Water Resources. NRS 534.270 specifically sets forth the time elements, review and protest process and other guideline criteria that the State Engineer follows in processing and considering such projects. Persons desiring to pursue a project or having interest or additional inquiries should contact the Division of Water Resources for assistance.

ASSIGNABILITY OF WATER RIGHTS

Once a permit is granted, the water must be used on the land and for the purpose described in the permit.

A water right is a form of property right and is protected as such. It can be severed from the land only with the consent of the owner of record as reflected in the record in the DWR office.

Water rights are appurtenant to the land and are conveyed by deed with the land unless the seller specifically reserves all or portions of the water right in the deed. Every water right conveyance document must be filed in the Office of the County Recorder in each county where the water is applied to beneficial use or diverted from the source. Upon transfer of a water right, a Report of Conveyance must be filed with the State Engineer. The State Engineer shall confirm the Report of Conveyance upon the proper filing of the report, the payment of the prescribed fees, provided no conflict exists in the chain of title and the State Engineer is able to determine the rate of diversion and the amount of acre-feet from the conveyance documents. The water right permit number should be listed in each document.

"Guidelines for Transferring Ownership of Water Rights" and for filing the Report of Conveyance of title are available on the Division's website.

DAMS

Any person wishing to construct, reconstruct or alter any dam must notify the Division of Water Resources prior to starting construction. If required by the State Engineer, and for any dam which impounds more than 20 acre-feet or which is 20 feet or more in height as measured from the downstream toe to the crest of the dam, a dam application must be filed on a form provided by the DWR at least 30 days before construction is to begin. This application must be accompanied and supported by three sets of the plans and specifications prepared and signed by a Nevada Registered Professional Engineer.

In addition, if the applicant has no valid water right that will be used in conjunction with the waters stored in the reservoir, he must file an application for permission to store the amount of water he will impound. This form is available on the Division's website.

When the State Engineer is satisfied that the proposed construction meets proper standards, he notifies the applicant of his approval. The statutes prohibit construction and use of any dam before that official approval, except dams built by the Bureau of Reclamation or the United States Army Corps of Engineers. However, these agencies are still required to file duplicate plans and specifications with the State Engineer.

There are extensive publications and documents dealing with the preparation of applications, plans and specifications for a dam on the Division's website.

WELL DRILLERS AND WELLS

NRS 534.140 provides that every well driller, before engaging in the physical drilling of a well for development of water, shall annually make application to the State Engineer and be granted a license to drill water wells. A fee of \$100 shall accompany each application for a well driller's license and a fee of \$50 shall be paid each year for renewal thereof. In addition, every well driller who is the owner of a well drilling rig, or who has a well drilling rig, shall obtain a license as a well driller from the State Contractor's Board. *All water wells, including domestic wells must be drilled by a licensed driller.*

All drillers are required to submit intent to drill cards three working days before starting the well, and a well log within 30 days of its completion. These forms are furnished by the DWR.

Regulations for drilling water wells in the State of Nevada are available from the Division of Water Resources upon request. Well drillers and owners of wells should review the regulations before engaging in well drilling operations especially in designated groundwater basins.

STATUTORY FEES (NRS 533.435)

The following fees shall be collected by the State Engineer:
(Revised fees effective July 1, 2017 per Senate Bill No. 47)

For examining and filing an application for a permit to appropriate water	\$360.00
this fee includes the cost of publication, which is \$50.	
For examining and filing an application for a permit to change the point of diversion, manner of use or place of use of an existing right	\$240.00
this fee includes the cost of publication, which is \$50.	
For examining and filing an application for a temporary permit to change the point of diversion, manner of use or place of use of an existing right	\$180.00
For reviewing a corrected application or map, or both, in connection with an application for a permit.....	\$100.00
For issuing and recording each permit to appropriate water for any purpose (except for generating hydroelectric power which results in nonconsumptive use of the water, or watering livestock or wildlife purposes).....	\$360.00
plus \$3 per acre-foot approved or fraction thereof.	
For issuing and recording each permit to change an existing right whether temporary or permanent for any purpose (except for generating hydroelectric power which results in nonconsumptive use of the water, for watering livestock or wildlife purposes which change the point of diversion or place of use only)	\$300.00
plus \$3 per acre-foot approved or fraction thereof.	
For issuing and recording each permit for additional rate of diversion from a well where no additional volume of water is granted.....	\$1,000.00
For issuing and recording each permit to change the point of diversion or place of use of an existing right whether temporary or permanent for irrigation purposes, a maximum fee of.....	\$750.00
For issuing and recording each permit to appropriate or change the point of diversion or place of use of an existing right only whether temporary or permanent for watering livestock or wildlife purposes	\$240.00
plus \$50 for each second-foot of water approved or fraction thereof.	

For issuing and recording each permit to appropriate or change an existing right whether temporary or permanent for water for generating hydroelectric power which results in nonconsumptive use of the water.....	\$480.00
plus \$50 for each second-foot of water approved or fraction thereof.	
For filing and examining a request for a waiver in connection with an application to drill a well.....	\$120.00
For filing and examining a notice of intent to drill a well	\$25.00
For filing and examining an affidavit to relinquish water rights in favor of use of water for domestic wells.....	\$300.00
For filing a secondary application under a reservoir permit.....	\$300.00
For approving and recording a secondary permit under a reservoir permit.....	\$540.00
For reviewing each tentative subdivision map	\$180.00
plus \$1 per lot.	
For reviewing and approving each final subdivision map.....	\$120.00
For examining and acting upon plans and specifications for construction of a dam.....	\$1,200.00
For storage approved under a dam permit for privately owned nonagricultural dams which store more than 50 acre-feet.....	\$480.00
plus \$1.25 per acre-foot storage capacity paid annually.	
For flood control detention basins	\$480.00
plus \$1.25 per acre-foot storage capacity. This fee includes the cost of inspection and must be paid annually.	
For filing proof of completion of work.....	\$60.00
For filing proof of beneficial use	\$60.00
For issuing and recording a certificate upon approval of the proof of beneficial use.....	\$350.00
For filing proof of resumption of a water right.....	\$360.00
For filing any protest	\$30.00
For filing any application for extension of time within which to file proofs of completion or beneficial use, for each year for which the extension of time is sought.....	\$120.00
For filing any application for extension of time to prevent a forfeiture, for each year for which the extension of time is sought.....	\$120.00
For reviewing a cancellation of a water right pursuant to a petition for review	\$360.00
For filing and examining a Report of Conveyance.....	\$120.00
plus \$20 per conveyance document.	
For filing any other instrument.....	\$10.00

For making a copy of any document recorded or filed in his office, for the first page.....	\$ 1.00
for each additional page.....	\$0.20
For certifying to copies of documents, records or maps, for each certificate.....	\$6.00
For each copy of any full size drawing or map.....	\$6.00
For each color copy of any full size drawing or map (2' x 3').....	\$12.00
For colored Mylar plots.....	\$10.00

Environmental Permits (NRS 533.4373)

For examining and filing the application.....	\$ 80.00
For issuing and recording the permit.....	\$ 80.00
plus \$3 per acre-foot approved, or fraction thereof	

Claims of Vested Rights (Proofs of Appropriation)
(NRS 533.135)

For examining and filing any character of claim to water, except for watering livestock or wildlife purposes.....	\$120.00
For examining and filing a proof of appropriation for watering livestock or wildlife purposes.....	\$60.00

Project for Recharge, Storage and Recovery of Water
(NRS 534.260)

For examining and filing an application for a permit to operate a project for recharge to, storage in, and recovery of water from an underground source.....	\$2,500.00
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When fees are not specified, the State Engineer shall collect the actual cost of the work.

Esmeralda County, Nevada is the home to many historic sites, mining communities, ghost towns, and a lush farming community. Located essentially halfway between Las Vegas and Reno on Highway 95, it is surrounded by scenic mesas, rugged mountain wilderness, and vast open basins. Esmeralda County offers a variety of spectacular scenery, a comfortable lifestyle, outstanding recreational activities as well as unlimited business opportunities.

There are three central communities within Esmeralda County. Goldfield, the county seat and largest town in Esmeralda County. Some may say, it is, in fact, a "gold field" of opportunity for anyone seeking a small, close-knit community surrounded with rich mines and economic opportunities. Silver Peak is home to a large lithium production plant as well as a gold mine and offers excellent, well-paid positions. Silver Peak is a very small community located minutes from natural hot springs, surrounded by scenic piney mountains and unforgiving desert landscapes. Dyer in Fish Lake Valley is a hidden oasis of productive farmland with the White Mountains to the West and Silver Peak Range to the East. Many call Dyer and the surrounding valley their retirement home, but the farms and ranches are still most prevalent and a strong economic and cultural influence. A great place to have a business:

- Unlimited rural expanses and outstanding recreational opportunities
- Attractive, moderate cost of living and mild climate.
- Excellent location and transportation network
- Quality schools and educational environment
- Favorable, pro-business tax structure
- Ample industrial and residential land

Source: Economic Development, Sierra Pacific Power Company

NV Business Incentive Programs

No Corporate Income Tax
No Unitary Tax
No Personal State Income Tax
No Inventory Tax
No Estate or Gift Tax
No Franchise Tax
No Inheritance Tax
No Special Intangible Tax

Green Building Abatements

A partial abatement on real property, which has a building or other structure certified as silver level or higher under the Environmental Design Green Building Rating System adopted by Nevada's Office of Energy, is available. Twenty-five to thirty-five percent of real property tax may be abated for five to ten consecutive years. A commitment to stay in Nevada on behalf of the company is required as well as an acknowledgment from local governmental entities.

Industrial Development Bonds (IDB's)

Nevada is authorized to use tax-exempt IDB's to provide low-interest financing of new construction, improvements, rehabilitation, or redevelopment of qualified projects, which include manufacturing facilities and certain other projects organized under Section 501 of the Internal Revenue Service code.

Modified Business (Payroll) Tax Abatement
Partial abatement from the payroll tax may be obtained by new and expanding businesses. Statutory requirements, which must be met to qualify, include a minimum number of jobs created, a minimum capital investment, and wage and employee health plan requirements. Taxes may be abated by 50 percent for up to 4 years.

Nevada Hub Zone Development

Sales & Use Tax and Personal Property Tax abatements are available in locating or

expanding businesses in historically underutilized business zones and enterprise communities. Additional incentives are possibly open to grocery stores and companies hiring dislocated workers.

Personal Property Tax Abatement

An abatement of personal property tax is available to new and expanding businesses. Qualifying criteria include a commitment to doing business in Nevada, minimum job creation, employee health plans, minimum capital investment, and wage requirements.

Property Tax Abatement

Real and personal property tax abatement is available to qualified recycling businesses. At least 50 percent of the material or product must be recycled on-site. Fifty percent of real and personal property tax can be abated for up to ten consecutive years. A commitment to stay in Nevada on behalf of the company is required as well as acknowledgment from local governmental entities.

Property Tax Exemptions

Exemptions from property tax include the following:

- Inventories held for sale within Nevada;
- All personal property stored, assembled or processed for interstate transit;
- All raw materials and supplies utilized in the manufacturing process;
- All real and personal property that qualifies and is used for the purpose of air and water pollution control;
- Others may be applicable depending on the company's situation.

NEVADA BUSINESS REGISTRATION

Please Print Clearly – Use Black or Blue Ink Only
 Please see instructions regarding form detail and online registration options.

1 <input type="checkbox"/> New Business <input type="checkbox"/> Update Business	2 <input type="checkbox"/> Sales/Use Tax Permit <input type="checkbox"/> Consumer Use Tax Permit <input type="checkbox"/> Certificate of Authority	3 <input type="checkbox"/> Change in Ownership/Entity/Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Add Location	<input type="checkbox"/> Change in Entity/DBA Name <input type="checkbox"/> Change in Location Address <input type="checkbox"/> Other
4 Business Entity: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Limited Partnership <input type="checkbox"/> Limited Liability Partnership		5 Nevada Business ID (11 Digits) NV	6 Federal Tax ID Number _____
7 State & Date of Incorporation _____			
8 Corporate/Entity Name (as shown on State Business License): _____		Nevada Name (DBA): _____	
9 Corporate/Entity Address: Street Number, Name, Suite or Unit, City, State, Zip: _____		Corporate/Entity Telephone: _____	Email Address: _____
10 Location of Nevada Business Operations: Street Number, Name, Suite or Unit, City, State, Zip: _____		Location Telephone: _____	Business Fax: _____
11 Location Mailing Address: Street Number, Name, Suite or Unit, City, State, Zip: _____		12 Modified Business Tax Mailing Address: Street Number, Name, Suite or Unit, City, State, Zip: _____	
12 Commerce Tax Mailing Address: Street Number, Name, Suite or Unit, City, State, Zip: _____		13 Location of Business Records: Street Number, Name, Suite or Unit, City, State, Zip: _____	

14 List ALL Owners, Partners, Corporate Officers, Managers, Members, etc. Attach Additional Sheets if Needed.
 Please check the box if making changes to existing officers and the Department will send you a "Taxpayer Information Update Form".

Last, First, MI: (If owned by another entity, then enter the owning entity's name and EIN/EID)	Percent Owned	SSN or ITIN	Date of Birth
Title	Residence Address: Street Number, Name, Suite or Unit, City, State, Zip		
Last, First, MI:	Percent Owned	SSN or ITIN	Date of Birth
Title	Residence Address: Street Number, Name, Suite or Unit, City, State, Zip		
Last, First, MI:	Percent Owned	SSN or ITIN	Date of Birth
Title	Residence Address: Street Number, Name, Suite or Unit, City, State, Zip		
Last, First, MI:	Percent Owned	SSN or ITIN	Date of Birth
Title	Residence Address: Street Number, Name, Suite or Unit, City, State, Zip		

15 Date Business Started in NV:	Date location opened in NV:	16 Do you have employees in Nevada, if so how many?	17 Unemployment Insurance # (ESD/UI):
18 PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS			
<input type="checkbox"/> Service <input type="checkbox"/> Tobacco/OTP* <input type="checkbox"/> Marijuana Production* <input type="checkbox"/> Marketplace Facilitator	<input type="checkbox"/> Retail Sales – New <input type="checkbox"/> Financial Institution <input type="checkbox"/> Marijuana Retail* <input type="checkbox"/> Marketplace Seller	<input type="checkbox"/> Retail Sales – Used <input type="checkbox"/> Leasing (other than employees) <input type="checkbox"/> Marijuana Distribution*	<input type="checkbox"/> Manufacturing <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Wholesale <input type="checkbox"/> Tire Sales <input type="checkbox"/> Other: _____
<input type="checkbox"/> Retail Liquor* <input type="checkbox"/> Marijuana Cultivation*		Nevada Transportation Authority # &/or Nevada Taxi Cab Authority #: _____	

19 Describe in detail the nature of your business in Nevada. Include product sold, labor performed and/or services rendered.

NAICS Code: _____ Don't Know? Click Here <https://www.census.gov/eos/www/naics/>

20 If you have acquired a Nevada Business, Changed Ownership/Business Entity, or have a new Federal Tax Identification number, complete this section:

Date Acquired/Changed:	Acquired/Changed by (Check all that apply): <input type="checkbox"/> Purchase \$ _____ <input type="checkbox"/> Escrow Company <input type="checkbox"/> Lease \$ _____ MO <input type="checkbox"/> Other: _____	Portion Acquired/Changed: <input type="checkbox"/> Assets Only <input type="checkbox"/> Property Only <input type="checkbox"/> Property and Assets <input type="checkbox"/> Whole Business and Assets	Are you keeping the Federal Tax Identification number (Y/N): <input type="checkbox"/> Yes <input type="checkbox"/> No
Name(s) of Previous Owner(s):		Previous Owner(s) Business Name:	
Business Address: Street Number, Name, Suite or Unit, City, State, Zip		Previous Business Sales/Use Tax Permit Number:	Previous Owner(s) ESD/UI Account Number:

FEES AND SECURITY DEPOSIT

21 Estimated total Nevada monthly receipts:	22 Estimated total Nevada monthly TAXABLE receipts:
23 Reporting cycle (Please indicate filing frequency desired)	Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly. Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annual <input type="checkbox"/>
Sales/Use Tax <input type="checkbox"/> Consumer Use Tax <input type="checkbox"/> Certificate of Authority <input type="checkbox"/>	Security (See Instructions) <input type="checkbox"/>
24 <input type="checkbox"/> Cash \$	<input type="checkbox"/> Surety #
25 Sales Tax Fee (See Instructions)	26 Total Nevada Business Locations:

Nevada Business Registration Form Instructions

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.

LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

1. **Check New Business** if the application is being used to start a new business or if you are making changes to an existing entity (adding a location, changing name or address, etc.) please **Check Update Business**.
2. **Check** whether you are applying for a Sales/Use Tax Permit, Consumer Use Tax Permit or a Certificate of Authority.
3. **Check All Boxes that Apply**.
4. **Business Entity Type:** Indicate entity type.
5. **Nevada Business ID Number:** Enter the number shown on your State Business License or exemption issued by the Secretary of State.
6. **Federal Tax Identification Number:** Enter your Federal Tax Identification Number (FEIN). For information regarding an FEIN, contact the Internal Revenue Service (IRS) at 1-800-829-4933 or go to <http://IRS.gov/businesses>. If you have applied for your number and have not received it, write "PENDING". If your FEIN changes, you must complete a new Nevada Business Registration.
7. **State & Date of Incorporation:** Enter the date and state in which you incorporated.
8. **Corporate/Entity Name and Nevada Name (DBA):** Enter your corporate/entity name and fictitious firm name that you are doing business as in Nevada.
9. **Corporate/Entity Address, Corporate/Entity Telephone, Email address:** Enter the complete address of the corporation/entity; Corporate/Entity telephone number; Email address.
10. **Location of Nevada Business Operations, Location Telephone Number, and Business Fax Number:** Enter the location of your business, Telephone Number associated with this location and Business Fax number.
11. **Location Mailing Address, Modified Business Tax Mailing Address:** Enter the address that will be used to mail any licenses, reports, and correspondence relating to your individual location and/or Modified Business Tax.
12. **Commerce Tax Mailing Address:** Enter the address that will be used to mail any licenses, reports, and correspondence relating to Commerce Tax.
13. **Location of Business Records:** Enter the address that your business records will be kept for the location you are referring to on this application.
14. **List All Owners, Partners, Corporate Officers, Managers, Members, etc.:** Include the full legal name, home address (street, city, state, and zip code), Social Security Number or Individual Taxpayer Identification Number (ITIN) if you have not been assigned a social security number in the United States. Date of birth, title in the company, percentage of business owned, and telephone number. Attach Additional Sheets if needed. **If you are making changes to the existing owners/officers currently on file with the Department, please check the box, the Department will mail you a "Taxpayer Information Update Form".*
15. **Date business started in Nevada, Date location opened in Nevada:** Enter the date that your business started in Nevada; Enter the date the business will begin operations or did begin operating in Nevada. If you are adding a location please put the date of when the new location will start operations.
16. **Do you have employees in Nevada:** If you have employees that will be or have been working in Nevada, please put the approximate amount of employees you will have or currently have. By answering yes to this question you will need to contact the Employment Security Division (ESD) at (775) 684-0350 (Northern Nevada), (702) 486-0350 (Southern Nevada), (888) 890-8211 (Toll-Free Number), if you have not done so already.
17. **Unemployment Insurance # (ESD/UI):** If you have already established your business with the Employment Security Division place your account number that you received that is referred to as a UI number, in this box. If you have applied but have not received your number then please put "PENDING".
18. **Check all boxes that apply.**
19. **Describe your business, NAICS (Northern American Industry Classification System) Code:** Please describe the nature of your business. Enter the 6 digit code that pertains to what your business classification is. If you are unsure you can visit <http://www.census.gov/eos/www/naics/> for a list of classification codes.
20. **Have you Acquired this Business, Changed Ownership or Changed your Federal Identification Number?**
Date Acquired/Changed: Put the exact date in which the business was acquired or changed. Acquired/Changed By (Check all that apply): Did you purchase or are you leasing the business? If yes, how much did you purchase the business for or how much are you leasing it for? Please check the Escrow Company box if your transaction to obtain the business went through an escrow company. If other, please specify.
Portion Acquired/Changed: Did you purchase or acquire the assets only, property only, property and assets or the whole business and assets.
Are you keeping the Federal Tax Identification Number: Yes/No. Name of Previous Owner(s), Business Name: Please list all previous owners and the previous business name. Business Address: Please list the address where the business was located under the previous owner. Previous businesses Sales/Use Tax permit number. Previous owners ESD/UI account number.
21. **Estimated total Nevada monthly receipts:** this is the total of all gross receipts from Nevada including wholesale sales, services necessary to complete the sale, exempt sales, etc.
22. **Estimated total Nevada monthly Taxable receipts:** this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, exempt sales, etc.
23. **Reporting Cycle:** Please indicate filing frequency desired. Taxable sales or purchases exceeding \$10,000 per month or \$30,000 per quarter must report monthly. Options may not apply to certain tax types.
24. **Security:** Check the type of security deposited. A Sales/Use Tax permit will not be issued until applicable security is submitted. In order to determine the security requirement, multiply your estimated total Nevada monthly taxable receipts (box 22) by the highest tax rate in Nevada, which is 8.375% as of 01-01-2020. This is your estimated average monthly tax liability. Security is required equal to three times your monthly tax liability for monthly reporting or six times monthly tax liability for quarterly reporting. A security deposit will not be required if the amount calculated does not exceed \$1,000. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.
25. **Sales Tax Permit Fee:** A \$15.00 permit fee for EACH in-state business location is required. If the business does not have a physical location in Nevada, it must still pay a minimum fee of \$15.00. Total number of locations (box 26) should be multiplied by the Sales Tax fee (example: 3 Nevada Business Locations times (x) \$15.00 fee = \$45.00).
26. **Total Nevada Business Locations:** Number of physical locations in Nevada.

Nevada Business Registration Form Instructions

Important details are requested on the Nevada Business Registration to aid in the registration process. It is important to respond to all items. Any omission could result in a delay in processing your application.
LINE BY LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION.

27. **Consolidated?** Would you like to have your locations consolidated for filing purposes? *Consolidation is not available on every tax type administered by the Department of Taxation. Consolidation only means that you consolidate your figures to file a single tax return for your locations rather than individual tax returns. Consolidation with the Department does not require you to consolidate any other portion of your business. ****please note: if no box is checked and you have multiple locations with the same tax type, it will be consolidated.**
28. **Department Use Only – Do NOT mark in this box.**
29. **Other Information:** Please list other authorized contacts. ****Please note:** Removal of spouse/relatives, other contacts, accountant/bookkeepers and/or local contacts must be done in writing and signed by an authorized owner/officer. You may also contact the Department's Call Center for a Taxpayer Update Form to complete these changes.
30. **Credit Card Merchant, Entity Bank Account, Personal Bank Account.** Please enter the name of your credit card merchant, your business bank account number and your personal bank account number.
31. **Questionnaire:** Answering these questions will ensure your business is registered for the proper tax types based on your business factors.

Note: Modified Business Tax (MBT – General Business, Financial Institutions or Mining) is a quarterly tax based on gross wages reported to the Employment Security Division (ESD) on form NUCS 4072. There is an allowable deduction for qualified health insurance plans and wages paid to certain veterans. Exceptions include non-profit 501c organizations, Indian tribes, political subdivisions per NRS 612.055, and any person who does not supply a product/service but consumes a service. Contact: the Employment Security Division to determine if you are required to register with that agency. If you are required to register with ESD for Unemployment (UI) you will be automatically registered with the Department of Taxation for Modified Business Tax (MBT).

Nevada Department of Taxation: Online Registration: <https://www.nevadatax.nv.gov> – Website: <http://www.tax.nv.gov>

Call Center Toll Free Taxation Help Desk

Las Vegas..... 555 E Washington Avenue • Suite 1300 • Las Vegas, • Nevada • 89101

(866) 962-3707

Reno..... 4600 Kietzke Lane • Building L, Suite 235 • Reno, NV • 89502

(702) 486-2300

Carson City.... 1550 College Parkway • Suite 115 • Carson City, NV • 89706

(775) 687-9999

Henderson.... 2550 Paseo Verde • Suite 180 • Henderson, NV • 89074

(775) 684-2000

Nevada Employment Security Division (ESD): Online Registration: <https://uitax.nvdetr.org> – Website: www.nvdetr.org

Las Vegas

(702) 486-2300

Reno

(702) 486-0250

Statewide (Mailing)..... 500 E Third Street • Carson City, NV • 89713-0030

(775) 823-6680

Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: www.ndow.org.

(775) 684-6300

Nevada Secretary of State:

(775) 688-1500

For more information regarding local and state business licensing please visit Nevada's online Business Portal at <https://www.nvsilverflume.gov>.

(775) 684-5708

- KEEP A COPY FOR YOUR RECORDS.



NEVADA RESALE CERTIFICATE

I hereby certify that I hold valid seller's permit number _____ issued pursuant to chapters 372, 374 and 377 of the Nevada Revised Statutes; that I am engaged in the business of selling _____; and that the tangible personal property described in the second paragraph of this certificate, which I purchase from: _____, will be resold by me in the form of tangible personal property. I further certify that in the event any of the property is used for any purpose other than retention, demonstration or display while I am holding it for sale in the regular course of business, it is understood that I am required by chapters 372, 374 and 377 of the Nevada Revised Statutes to report it and pay the tax measured by the purchase price of the property.

Description of the property to be purchased:

Dated _____
at _____

Purchaser _____
Address _____

Signature of Authorized Purchaser

NEVADA DEPARTMENT OF TAXATION

COMBINED SALES AND USE TAX RETURN

TID No: 001-TX-

This return is for use by sellers of tangible personal property. If you are not a seller or no longer sell, please notify the Department of Taxation.

MAIL ORIGINAL TO: STATE OF NEVADA - SALES/USE
PO BOX 7165
SAN FRANCISCO, CA 94120-7165

For Department Use Only

For Month Ending : 1/31/2021

Due on or before: 3/1/2021
Date paid

If the name or address as shown is incorrect, if the ownership or business location has changed, or if you are out of business, notify a Nevada Department of Taxation District Office immediately.

IF POSTMARKED AFTER DUE DATE, PENALTY AND INTEREST WILL APPLY

A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS

TAX CALCULATION FORMULA	SALES TAX				
	TOTAL SALES COLUMN A	EXEMPT SALES - COLUMN B	TAXABLE SALES = COLUMN C	TAX RATE x COLUMN D	CALCULATED TAX = COLUMN E
01 CHURCHILL				7.600%	
02 CLARK				8.375%	
03 DOUGLAS				7.100%	
04 ELKO				7.100%	
05 ESMERALDA				6.850%	
06 EUREKA				6.850%	
07 HUMBOLDT				6.850%	
08 LANDER				7.100%	
09 LINCOLN				7.100%	
10 LYON				7.100%	
11 MINERAL				6.850%	
12 NYE				7.600%	
13 CARSON CITY				7.600%	
14 PERSHING				7.100%	
15 STOREY				7.600%	
16 WASHOE				8.265%	
17 WHITE PINE				7.725%	
TOTALS					

USE TAX		
AMOUNT SUBJECT TO USE TAX COLUMN F	TAX RATE x COLUMN G	CALCULATED TAX = COLUMN H
	7.600%	
	8.375%	
	7.100%	
	7.100%	
	6.850%	
	6.850%	
	6.850%	
	6.850%	
	7.100%	
	7.100%	
	7.100%	
	7.100%	
	6.850%	
	7.600%	
	7.600%	
	7.100%	
	7.600%	
	8.265%	
	7.725%	

18. TOTAL CALCULATED SALES (18a) AND USE (18b) TAX SUM OF COLUMN E → 18a.
 19. ENTER COLLECTION ALLOWANCE FOR TIMELY FILING (LINE 18a x 0.25%) 19.
 20. NET SALES TAX (LINE 18a - LINE 19) 20.

SUM OF COLUMN H → 18b.
 COLLECTION ALLOWANCE IS FOR SALES TAX ONLY THERE IS NO COLLECTION ALLOWANCE FOR USE TAX

I HEREBY CERTIFY THAT THIS RETURN INCLUDING ANY ACCOMPANYING SCHEDULE AND STATEMENTS HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

RETURN MUST BE SIGNED

SIGNATURE OF TAXPAYER OR AUTHORIZED AGENT _____

TITLE _____ PHONE NUMBER (WITH AREA CODE) _____

FEDERAL TAX ID NUMBER (EIN OR SSN) _____ DATE _____

- 21. NET SALES AND USE TAX (LINE 20 + LINE 18b) 21.
- 22. PENALTY (LINE 21 x 10%) 22.
- 23. INTEREST (See Instructions for current rate & calculation) 23.
- 24. PLUS LIABILITIES ESTABLISHED BY THE DEPARTMENT 24.
- 25. LESS CREDIT(S) APPROVED BY THE DEPARTMENT 25.
- 26. TOTAL AMOUNT DUE AND PAYABLE 26.
- 27. TOTAL AMOUNT REMITTED WITH RETURN 27.

MAKE CHECKS PAYABLE TO:
NEVADA DEPARTMENT OF TAXATION

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