

**NEVADA DEPARTMENT OF TAXATION**

**MODIFIED BUSINESS TAX RETURN  
GENERAL BUSINESS**

Mail Original To: NEVADA DEPARTMENT OF TAXATION  
PO BOX 52674  
PHOENIX AZ 85072-2674

Use this form for quarterly period beginning July 1, 2009

TID No:020-TX

FOR DEPARTMENT USE ONLY

PERIOD ENDING:

DUE BY:

DATE PAID:

**IF POSTMARKED AFTER DUE DATE,  
PENALTY AND INTEREST WILL APPLY**

If the address as shown is incorrect, please make any corrections before mailing the return. Use the space on the left for these corrections.

1. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER  
(Same amount as on Line 3 of ESD Form NUCS 4072)
2. ENTER DEDUCTION FOR PAID HEALTH INSURANCE/HEALTH BENEFITS PLAN
3. Line 1 minus Line 2
4. Offset Carried Forward from Previous Quarter
5. Line 3 minus Line 4
6. TAXABLE WAGES (If line 5 is greater than zero enter amount here, if less than zero enter on Line 17)
7. Is Amount on Line 6 greater than \$62,500?  
 No. Multiply Line 6 by 0.5% (0.005) and enter amount on Line 7.  
 Yes. Enter \$312.50 on Line 7.
8. Did you answer Yes on Line 7?  
 No. Enter \$0 on Line 8  
 Yes. Subtract \$62,500 from Line 6 and enter amount on Line 8a.  
 Multiply amount on Line 8a by 1.17% (.0117) and enter amount on Line 8.

8a.  x 0.0117

9. CALCULATED TAX (Line 7 + Line 8)
10. CREDITS (Overpayments as determined by the Department)
11. NET TAX DUE (Line 9 minus Line 10)
14. PREVIOUS DEBITS (Outstanding liabilities)
15. TOTAL AMOUNT DUE (Line 11 + Line 12 + Line 13 + Line 14)
16. AMOUNT PAID
17. CARRY FORWARD (If Line 5 is less than zero (0) enter amount here. This Offset will be carried forward for the next quarter)

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**MAKE CHECK PAYABLE TO NEVADA DEPT OF TAXATION - A RETURN MUST BE FILED EVEN IF NO TAX LIABILITY EXISTS**

Signature	Phone Number	Date
Title	FEIN of Business Named Above	

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. **THIS RETURN MUST BE SIGNED**

**INSTRUCTIONS - MODIFIED BUSINESS TAX RETURN - GENERAL BUSINESSES ONLY - Use this form only for the quarterly filing period beginning July 1, 2009** (Financial Institutions need to use the form developed specifically for them, TXR-021.01)

**Line 1.** Total Gross Wages - Enter the total amount of all gross wages and reported tips paid this calendar quarter. (Same amount as on Line 3 of ESD Form NUCS 4072.) DO NOT include a copy of NUCS 4072 with this return.

**Line 2.** Employer paid health care costs, paid this calendar quarter, as described in NRS 363B.110.

**Line 3.** Line 1 minus Line 2.

**Line 4.** Offsets carried forward are created when allowable health care costs exceed gross wages in the previous quarter. If applicable, enter the previous quarter's offset here. This is not a credit against any tax due. This reduces the wage base upon which the tax is calculated.

**Line 5.** Line 3 minus Line 4.

**Line 6.** Taxable wages are the amount that will be used in the calculation of the tax. If line 5 is greater than zero, these are the taxable wages. If line 5 is less than zero, then no tax is due. (This amount will be entered on line 17 as the offset carried forward for the next quarter.)

**Line 7.** If Taxable Wages on Line 6 are less than \$62,500, check the box marked 'No'. Multiply the amount on Line 6 by 0.5% (0.005) and enter the result on Line 7. If Taxable wages on Line 6 are greater than \$62,500, check the box marked 'Yes' and enter \$312.50 on Line 7.

**Line 8.** If the box marked 'No' on Line 7 was checked, check the box marked 'No' on Line 8 and enter \$0 on Line 8. If the box marked 'Yes' on Line 7 was checked, check the box marked 'Yes' on Line 8 and subtract \$62,500 from Line 6 and enter result on Line 8a. Multiply the amount on Line 8a by 1.17% (0.0117) and enter result on Line 8.

**Line 9.** Calculated Tax - Add Line 7 plus Line 8 and enter the Calculated Tax.

**Line 10.** Credits - Enter amount of overpayment of Modified Business Tax made in prior reporting periods for which you have received a Department of Taxation credit notice. **Credit notices received from the Department are not cumulative.** Do not take the credit if you have applied for a refund. NOTE: Only credits established by the Department may be used.

**Line 11.** Net Tax Due - Line 9 minus Line 10 and enter Net Tax Due. This amount is due and payable by the due date which is the last day of the month following the applicable quarter. If payment of the tax is late, penalty and interest (as calculated below) are applicable.

**Line 12.** Penalty - If this return will not be submitted/postmarked and the taxes paid on or before the due date as shown on the face of this return, the amount of penalty due is based on the number of days late the payment is made per NAC 360.395. The maximum penalty amount is 10%.

Number of days late	Penalty Percentage	Multiply by:
1 - 10	2%	0.02
11 - 15	4%	0.04
16 - 20	6%	0.06
21 - 30	8%	0.08
31 +	10%	0.10

Determine the number of days the payment is late and multiply the net tax owed by the appropriate rate based on the table above. The result is the amount of penalty that should be entered. For example, the taxes were due January 31, but not paid until February 15. The number of days late is 15 so the penalty is 4%.

**Line 13.** Interest - If this return will not be postmarked and the taxes paid on or before the applicable due date, enter 1% (0.01) times line 11 for each month or fraction of a month late.

**Line 14.** Previous Debits - Enter only those liabilities that have been established for prior quarters by the Department and for which you have received a liability notice.

**Line 15.** Total Amount Due -Add Line 11 through Line 14 and enter the amount due.

**Line 16.** Amount Paid - Enter the amount remitted with return.

**Line 17.** Carry Forward - If line 5 is less than zero, enter figure here. This amount will be carried forward to the next quarter (offset).

**GENERAL INFORMATION:** GENERAL BUSINESSES MUST USE FORM TXR-020.04; FINANCIAL INSTITUTIONS MUST USE FORM TXR-021.01

**Who Must File:** Every employer who is subject to the Nevada Unemployment Compensation Law (NRS 612) except for non-profit 501(c) organizations, Indian tribes, and political sub-divisions.

A copy of the form NUCS 4072, as filed with Nevada Employment Security Division, does not need to be included with the original return, but should be available upon request by the Department.

Businesses that have ceased doing business (gone out of business) in Nevada must notify Employment Security Division and the Department of Taxation in writing of the date the business ceased doing business.

**AMENDING RETURN(S):**

1. Copy of the original return.
2. The word "**AMENDED**" written in black in the upper right-hand corner of the return.
3. Line-through, in black, original figures, **leaving original figures legible.**
4. Enter corrected figures, in black, next to/above lined-through figures.
5. Enter amount of credit claimed (if any) or amount due.
6. Include a WRITTEN EXPLANATION AND DOCUMENTATION (credit memos, exemption certificates, adjustments to gross wages or health care deductions, etc.) substantiating the basis of the amendment(s).
7. If the amended return results in a credit, a credit will be issued to satisfy current /future liabilities unless a refund is specifically requested.
8. If additional tax is due, please remit payment along with applicable penalty and interest.

The Department will send written notice when a credit request has been processed and the credit is available for use/refund. **Please do not use/apply a credit prior to receiving Departmental notification that it is available.**