

Nevada Department of Taxation

Nevada Commerce Tax Return

Form TXR-030.01
Revised 06/21/2019

Tax ID No

or NVBID

Business Entity NAICS code category

For the taxable year

through

Business Entity legal name

Business Entity address

If Nevada gross revenue of your business is \$4,000,000 or less during the 2018-2019 tax year and thereafter, **DO NOT** file this return.

If Nevada gross revenue of your business exceeds \$4,000,000 during the tax year, you are **REQUIRED** to file this return.

<input type="checkbox"/> Business closed		<input type="checkbox"/> Amended return		<input type="checkbox"/> Alternative situsing method		<input type="checkbox"/> Estimates used		
Gross Revenue from engaging in business in Nevada								
Situs to Nevada	1	Sale of inventory	1**					
	2	Service performance	2**					
	3	Rents, royalties and leases	3**					
	4	Interest income from credit sales and loans	4**					
	5	Damages received from litigation for loss of business income	5**					
	6	Insurance proceeds for loss of business income	6**					
	7	Forgiven debt	7**					
	8	Other revenue	8**					
	9	Total Gross Revenue (Line 1 through Line 8)	9**				0.00	
10		Less \$4,000,000 Threshold	10**					
11		Adjusted Gross Revenue (Line 9 less Line 10)	11**				0.00	
General Business Deductions								
To the extent included in revenue	12	Returns and refunds to customers	12**					
	13	Bad debt	13**					
	14	Distributions required by fiduciary duty or law	14**					
	15	Distributions under certain written contracts	15**					
	16	Reimbursement of certain expenses and advances from clients	16**					
	17	Taxes collected from 3 rd party and remitted to taxing authority	17**					
	18	Other deductions	18**					
	Industry Specific Deductions							
	19	Employee leasing deduction	19**					
	20	Gaming deduction	20**					
21	Health care provider deduction	21**						
22	Insurance deduction	22**						
23	Liquor tax deduction	23**						
24	Mining deduction	24**						
25	US Armed Forces housing deduction	25**						
26	Total Deductions (Line 12 through Line 25)	26**				0.00		
27		Nevada Taxable Revenue (Line 11 less Line 26, but not less than \$0)	27**				0.00	
28		Tax rate per NAICS code category	28**					
Tax liability	29	Commerce Tax due	29**				0.00	
	30	Plus penalty	30**					
	31	Plus interest	31**					
	32	Plus liability established by Department	32**					
	33	Less credit(s) approved by Department	33**					
	34	Total amount due and payable (Line 29 through Line 33)	34**				0.00	
	35	Amount remitted with the return	35**					

☐ Under penalty of perjury, I certify that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.

Business Entity authorized representative's signature:		Phone number:	
Name and title:		Date:	

For Department use only

** = See Attached Statement

Nevada Commerce Tax Amended Return Refund Request Statement

The Taxpayer is entitled to a refund for the following, among other, reasons:

1. A taxpayer that pays the Commerce Tax is allowed a credit against the Modified Business Tax.¹ This violates the internal consistency test for discrimination under the Commerce Clause of the U.S. Constitution because it favors intrastate companies over multi-state companies. The internal consistency test “looks to the structure of the tax at issue to see whether its identical application by every State in the Union would place interstate commerce at a disadvantage as compared with commerce intrastate.”² If a hypothetical multi-state taxpayer would pay more tax, in the aggregate, than an in-state taxpayer on the same business, the tax fails the test and is unconstitutional. Nevada’s tax regime fails the internal consistency test because a multi-state taxpayer would pay more tax, in the aggregate, than an in-state taxpayer on the same business. If every state imposed the same tax as Nevada, a taxpayer with wages concentrated entirely in Nevada will pay both the Commerce Tax and the Modified Business Tax in Nevada and will be allowed a credit based on the amount of Commerce Tax paid, while an otherwise similarly-situated taxpayer with wages concentrated in a state other than Nevada will pay the Commerce Tax (in Nevada) and the Modified Business Tax (in the other state) and will not be allowed a credit for the Commerce Tax paid.³ Thus, the Commerce Tax is unconstitutional and cannot be imposed on the Taxpayer.
2. The Taxpayer is entitled to properly compute its tax in accordance with N.R.S. § 363C.010 *et seq.* For example, the Taxpayer is entitled to properly compute its gross revenue sitused to Nevada, properly compute its deductions from gross revenue, and multiply its Nevada gross revenue by the proper tax rate.
3. The tax imposed on the Taxpayer violates the Commerce Clause of the United States Constitution because it is imposed: (1) on activity without a substantial nexus to Nevada; (2) in a manner that is not fairly apportioned; (3) in a manner that discriminates against interstate commerce; and (4) in a manner that is not fairly related to services provided by Nevada. *See Complete Auto Transit, Inc. v. Brady*, 430 U.S. 274 (1977).
4. The tax imposed on the Taxpayer violates the Equal Protection and Due Process Clauses of the United States Constitution, and the Due Process and Uniformity Clauses and the equal protection provisions of the Nevada Constitution.

The Taxpayer reserves the right to submit additional information and supporting documentation.

¹ N.R.S. § 363B.110(4).

² *Comptroller of the Treasury of Maryland v. Wynne*, 135 S. Ct. 1787, 1803 (2015) quoting *Oklahoma Tax Comm’n v. Jefferson Lines, Inc.*, 514 U.S. 175, 185 (1995).

³ *Cf. Macy’s Dept. Store, Inc. v. San Francisco*, 143 Cal.App.4th 1444, 1448 (Ct. App. 1st Dist. Div. 3 2006) (city’s “tandem tax” regime, tying together a gross receipts tax and a payroll-based tax, violated the Commerce Clause internal consistency test because a multistate taxpayer “might be subject to tax under a payroll expense measure in one jurisdiction and under a gross receipts measure in another, unlike a local taxpayer, who would pay tax only to San Francisco under only one measure.”)