



CITY OF ELKO TEMPORARY MERCHANT APPLICATION
1751 COLLEGE AVE. ELKO, NV 89801
(775) 777-7138 FAX (775) 777-7129
buslic@ci.elko.nv.us

Every person conducting the business of a Temporary Merchant in the Elko City limits shall make application and pay the applicable fees for a Temporary Merchant License, pursuant to Elko City Code 4-1-15.

The attached form indicates requirements and restrictions which must be completed and agreed upon prior to the issuance of a license. Also attached are the forms required by the Nevada Department of Taxation. The applicant must complete the forms and return them to the Nevada Department of Taxation in Reno via email at renoontimes@tax.state.nv.us or fax at 775-688-1303. For questions regarding these forms contact the Reno office at 775-687-9972. The applicant must provide the City with verification of compliance from the Department of Taxation.

This license is valid for 30 days within the calendar year which do not need to be used consecutively. If the date or location of the sale changes, the licensee must contact the City to make the required changes.

Business Name _____ Location _____

Type of Sales _____ FEE: 1 to 30 Days within the calendar year **\$103.25**
 Plus a **\$25.00** processing fee for a new license

Please list the dates below that sales will be conducted at this location.

_____ to _____ _____ to _____ _____ to _____
 _____ to _____ _____ to _____ _____ to _____

No license will be issued in excess of 30 days within a calendar year without first securing a conditional use permit through the Planning Department.

The following are the names, addresses and phone numbers of the persons owning or operating said business:

_____	_____	_____
Name	Address	Phone
_____	_____	_____
Name	Address	Phone
_____	_____	_____
Name	Address	Phone

In addition to completing the application, the licensee must obtain signed approval from the following departments:

Type of verification from Nevada Taxation

Nevada State Health Dept. (**FOOD SALES**)
 1020 Ruby Vista Dr. Ste. 103 Elko, NV (775)753-1138

Elko City Planning Department
 1751 College Ave. (775) 777-7160

* Elko City Police Department
 1401 College Ave. (775) 777-7326

Elko City Fire Department
 911 Idaho St. (775)777-7352

Make of Vehicle/License #

** Nevada Department of Transportation
 1951 Idaho St. (775)777-2725

* The Police Department will not sign off until all other applicable signatures have been obtained.

** Any business selling on Lamoille Highway, Mountain City Highway, 5th St. and Idaho Street from 5th to Silver St. must also obtain approval from the Nevada Department of Transportation.

CITY OF ELKO
TEMPORARY MERCHANT REQUIREMENTS, RESTRICTIONS AND AGREEMENT

Idaho Street Restriction: Temporary Merchants shall not be allowed to display, sell or solicit merchandise for sale within the Idaho Street right-of-way or within one hundred feet (100'), measured from the centerline of the Idaho Street right-of-way, on either side where there are no curb and gutter improvements.

Exception: An Applicant may request a reduction of the required setback of one hundred feet (100') from the centerline of Idaho Street subject to the following:

- A) Applicant must demonstrate the means and method(s) to control ingress/egress to the property; and
- B) Applicant must demonstrate the means and methods to provide that all parking and backing movements will be conducted on the property; and

In no case shall the reduction of the required setback encroach within the Idaho Street right-of-way.

Advertising: The applicant shall not use off-premise or directional signage.

Display: Temporary Merchants shall display at all times of operation, all applicable permits, approved site plan and City business license.

Removal upon Vacation: Any space occupied by a temporary merchant must be completely cleared of all paraphernalia associated with the use as well as all dirt or litter upon termination or vacation.

Planning Department Approval:

An applicant for a license must file a detailed site plan of the property with the City Planning Department for review prior to obtaining a license. The site plan must include the following:

- 1. All existing buildings and/or structures
- 2. Location and configuration of existing parking area(s)
- 3. Size and location of the proposed display area
- 4. Number of parking spaces displaced by the display area

Outdoor sales shall not interfere with circulation or parking of vehicles in any required parking area.

Failure to comply with any of the provisions of this code shall be cause for the immediate revocation of the license and shall be cause for a 12 month waiting period prior to reapplication.

The undersigned declares that he/she is the applicant/agent in the foregoing application and agrees to comply with all applicable Elko City codes for a Temporary Merchant.

(signature of applicant/agent)

(mailing address & phone number)

Date: _____

As owner of the property at the aforementioned location I agree to allow the applicant to set up a temporary business on my property in accordance with all applicable Elko City codes.

(property owner signature)

(mailing address & phone number)

Date: _____

After the application has been completed it must be returned to the Elko City Business License Department with payment before a license will be issued.

NEVADA BUSINESS REGISTRATION FORM INSTRUCTIONS

Completion of this form will provide the common information needed and/or required by participating state and local government agencies. Important details are included to help you provide the necessary information. It is important to respond to all items. Any omission could cause a delay in processing your registration.

WHO ACCEPTS THIS FORM? The Nevada Department of Taxation and the Nevada Employment Security Division (ESD). Also, most local governments accept the form.

WHAT OTHER INFORMATION MUST I PROVIDE? When applying with the Department of Taxation: All businesses must complete a Supplemental Application (APP-01.01) to determine correct fees. When applying with the Employment Security Division: If you employ agricultural or domestic workers or are a non-profit agency, you must complete a Supplemental Registration (NUCS-4058).

If you haven't yet received or applied for a Nevada State Business License, please contact the Nevada Secretary of State at (775) 684-5708 or visit their website at <http://nvsos.gov>.

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE NEVADA BUSINESS REGISTRATION - PLEASE COMPLETE IN ENGLISH.

1. **I Am Applying For:** Check the boxes that apply. Nevada has no central database for business registration. You are required to submit a copy to each agency that is applicable to your business. Keep a copy for your records.
2. **Check All Box(es) That Apply.**
3. **Business Entity Type:** Indicate the structure and type of ownership of your business.
4. **Corporate/Entity Name:** Enter the name as registered with the Secretary of State for the State Business License. Include a telephone number.
5. **Federal Tax Identification Number:** Enter your Federal Tax Identification Number (FEIN). For information regarding a FEIN, contact the Internal Revenue Service at 1-800-829-4933 or go to <http://IRS.gov/business>. 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.
6. **Corporate/Entity Address:** Enter the complete address of the corporation and the state of incorporation.
7. **Nevada Name (DBA):** Enter the name as it will be known to the public. Include a business telephone and fax number.
8. **E-mail Address / Website Address:** Enter Email and Website Address information.
9. **Nevada Business ID Number:** Enter the number as shown on your State Business License issued by the Secretary of State
10. **Mailing Address:** This address will be used to mail any licenses, reports, tax returns, and correspondence.
11. **Location(s) of Nevada Business Operations:** Enter the complete location of the business including suite numbers, apartment numbers, and street direction (N, S, E, and W). If there are additional locations in Nevada, please attach a list of all locations.
12. **Location of Business Records:** Enter the complete address where business records are maintained during normal working hours. Include the telephone number of this location, if different from the business telephone number.
13. **List All Owners, Partners, Corporate Officers, Managers, Members, etc.:** Include the full name, home address (street, city, state, and zip code), date of birth, title, percentage of business owned, and telephone number. If the business is incorporated, list all corporate officers. If the business is a partnership, list all partners. If the business is comprised of two corporations or other entities, list the officers/members/partners, etc. for each entity. Attach additional sheets if needed.
14. **Dates and Amounts Regarding Your Nevada Business:** Enter the date the business started or will start Nevada operations. If adding a location enter the date your additional location will begin Nevada operations. Enter the date the first worker was hired in Nevada. Enter the date and amount of the first Nevada payroll. If this is a new business, enter the estimated number of employees you will have. If the business is currently operating, list the number of employees on the payroll.
15. **Please Check All That Apply to Your Business:** If you check the box marked "Regulated by Federal/State Permit Number," attach a list that identifies the issuing entity and permit number.
16. **Nature of Your Business:** Describe your business activities, goods, products, or services in Nevada. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.
17. **Acquired, Changed, or Have a New Federal Tax Number:** On the first line, enter the date the business was acquired; check the boxes that apply to how the business was acquired; and the portion of the business you acquired. On the second line, list the name of the previous owner and the business name of the previous owner. On the third line, indicate the physical address of the business you acquired. On the fourth line, list your previous Nevada Sales/Use Tax Permit Number and the Employment Security Division (ESD) Account Number of the previous owner. If there is more than one previous owner, attach an additional sheet.
18. **Signature Instructions:** **Make copies first and then sign each copy. Original signatures are required by each State and local agency. Legal signatures include: sole proprietor-owner, corporate officer, and managing member.**

Toll Free (In State) for All State of Nevada.....	800-992-0900
Nevada Department of Taxation: Online Registration: https://www.nevadatax.nv.gov – Website: http://www.tax.state.nv.us	
Las Vegas..... 555 E Washington Avenue • Suite 1300 • Las Vegas Nevada • 89101.....	(702) 486-2300
Reno..... 4600 Kietzke Lane • Building L, Suite 235 • Reno, NV • 89502.....	(775) 688-1295
Carson City.... 1550 College Parkway • Suite 115 • Carson City, NV • 89706.....	(775) 684-2000
Nevada Employment Security Division (ESD): Online Registration: https://uitax.nvdetr.org – Website: www.nvdetr.org	
Las Vegas	(702) 486-0250
Reno	(702) 823-6680
Statewide (Mailing)..... 500 E Third Street • Carson City, NV • 89713-0030	(775) 684-6300

If your business has or may have a discharge to the environment or needs a water appropriation permit, the following telephone numbers should be used for information concerning exemptions and to acquire applications:

Nevada Department of Conservation and Natural Resources: – Website: www.dcnr.nv.gov	
Environmental Protection Division	(775) 684-4670
Water Resources Division (Water Appropriation)	(775) 684-2800
Nevada Department of Wildlife: (Industrial Artificial Pond Permit) – Website: www.ndow.org	(775) 688-1500
Nevada Secretary of State: – Website: http://whynevada.com – a resource for Nevada.....	(775) 684-5708
Local Business License Departments: To obtain the telephone numbers for local license departments, check the white pages of the telephone directory under the government name i.e. Clark County, Washoe County, Reno, etc.	

NEVADA BUSINESS REGISTRATION

Important details are included in the instructions. Please type or print legibly in black ink. Each agency may request additional information depending on your type of business. Completing this form does not relieve you of any statutory or regulatory requirements relating to your business. Online registration is also available. See instructions.

1	I Am Applying For: * SEND A COPY TO EACH AGENCY	<input type="checkbox"/> Unemployment Insurance <small>*(Employment Security Division - ESD)</small>	<input type="checkbox"/> Sales/Use Tax Permit <input type="checkbox"/> Modified Business Tax <small>*(Department of Taxation)</small>	<input type="checkbox"/> Local Business License		
2	<input type="checkbox"/> New Business <input type="checkbox"/> Change in Ownership/ Business Entity <input type="checkbox"/> Change in Location <input type="checkbox"/> Other <input type="checkbox"/> Change in Corporate Officers <input type="checkbox"/> Change in Mailing Address <input type="checkbox"/> Change in Name <input type="checkbox"/> Add Location					
3	Business Entity Type: <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Publicly Traded Corp <input type="checkbox"/> Association <input type="checkbox"/> Limited Liability Partnership <input type="checkbox"/> Government Entity <input type="checkbox"/> S Corp. <input type="checkbox"/> Privately Held Corp <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Other					
4	Corporate/Entity Name (as shown on State Business License):		Corporate/Entity Telephone ()	5 Federal Tax Identification Number ()		
6	Corporate/Entity Address: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4	State of Incorporation or Formation		
7	Nevada Name (DBA):		Business Telephone ()	Fax ()		
8	E-mail Address:	Website Address:	9	Nevada Business Identification #:		
10	Mailing Address: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4			
11	Location(s) of Nevada Business Operations: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4			
12	Location of Business Records: Street Number, Direction (N, S, E, W) and Name Suite, Unit or Apt #		City, State, and Zip Code +4 Telephone Number: ()			
13	List All Owners, Partners, Corporate Officers, Managers, Members, etc. (If individual ownership, list only one owner.) Attach Additional Sheets if Needed.					
Last, First, MI :		Residence Address (Street)		Date of Birth		
Title	Percent Owned	City, State, Zip +4		Residence Telephone		
Last, First, MI :		Residence Address (Street)		Date of Birth		
Title	Percent Owned	City, State, Zip +4		Residence Telephone		
Last, First, MI :		Residence Address (Street)		Date of Birth		
Title	Percent Owned	City, State, Zip +4		Residence Telephone		
Responsible Local Contact (Last, First, MI & Title):		Residence Address (Street), City, State, Zip +4		Residence Telephone		
14	Date Business Started in Nevada	Date Nevada Location Opened	Date First Worker Hired in Nevada	Date of First Nevada Payroll	Amount of First Nevada Payroll	Number of Employees
15	PLEASE CHECK ALL THAT APPLY TO YOUR BUSINESS					
<input type="checkbox"/> Mining <input type="checkbox"/> Domestic <input type="checkbox"/> Outside Dining <input type="checkbox"/> Water Appropriation <input type="checkbox"/> Adult Materials/Activity <input type="checkbox"/> Amusement Machines <input type="checkbox"/> Registered Agent <input type="checkbox"/> Service <input type="checkbox"/> Agriculture <input type="checkbox"/> Home Occupation <input type="checkbox"/> Hazardous Material <input type="checkbox"/> Leased or Leasing Employees <input type="checkbox"/> Alcohol <input type="checkbox"/> Financial Institutions <input type="checkbox"/> Tobacco <input type="checkbox"/> Manufacturing <input type="checkbox"/> Retail Sales—New <input type="checkbox"/> Construction/Erection <input type="checkbox"/> Leasing (Other than Employees) <input type="checkbox"/> Gaming <input type="checkbox"/> Mortgage Brokers <input type="checkbox"/> Delivery <input type="checkbox"/> Transportation <input type="checkbox"/> Retail Sales—Used <input type="checkbox"/> Tire Sales <input type="checkbox"/> Supply/Use Temporary Workers <input type="checkbox"/> Health Services <input type="checkbox"/> Banker <input type="checkbox"/> Wholesale <input type="checkbox"/> Not for Profit <input type="checkbox"/> Live Entertainment <input type="checkbox"/> Environmental Discharge <input type="checkbox"/> Regulated by Federal/State Permit Number _____ <input type="checkbox"/> Other _____						
16	Describe in Detail the Nature of Your Business in Nevada. Include Product Sold, Labor Performed and/or Services Rendered. State the approximate percentage of sales or revenues resulting from each item. Example: Retail sale of major appliances to public 60%; repair 40%.					
17	If You Have Acquired A Nevada Business, Changed Ownership/Business Entity, or Have a New Federal Tax Number, Complete This Section:					
Date Acquired/Changed:		Acquired/Changed by: <input type="checkbox"/> Purchase <input type="checkbox"/> Lease <input type="checkbox"/> Other		Portion Acquired/Changed: <input type="checkbox"/> In Whole <input type="checkbox"/> In Part		
Name(s) of Previous Owner(s)			Previous Owner(s) Business Name			
Address (Street)		City	State	Zip Code +4		
Enter Your Previous Nevada Sales/Use Tax Permit Number, if applicable:			Enter Previous Owner(s) ESD Account Number:			
18	* Signatures must be that of a responsible party * I declare under penalty of perjury that the information provided is true, correct and complete to the best of my knowledge and belief and acknowledge that pursuant to NRS 239.330, it is a category C felony to knowingly offer any false of forged instrument for filing.					
**Signature Responsible Party / Original		Print Name And Title		Date		
**Signature Responsible Party / Original		Print Name And Title		Date		

ORIGINAL SIGNATURES REQUIRED BY AGENCIES – KEEP A COPY FOR YOUR RECORDS

ONE TIME EVENT

APP-01.00
Revised 09-15-09

SUPPLEMENTAL REGISTRATION INSTRUCTIONS

Sales/Use Tax — A business which sells tangible personal property at retail or wholesale, and has a physical location in Nevada or enters Nevada to conduct business

Consumer's Certificate (Use Tax) — This certificate allows a Nevada business, not required to hold a Nevada Sales/Use Tax permit, to pay use tax directly to the State on tangible personal property purchased from a vendor not registered to collect Nevada sales tax. Example: Contractors who do not make sales and only purchase building materials for their own use from out of state. All businesses required to register for the State Business License that purchase tangible personal property for storage, use or other consumption in Nevada must also register for use tax. Registering for use tax does not require payment of a fee, nor does it require security.

Certificate of Authority — This permit is available to out-of-state businesses having no jurisdiction or nexus in Nevada. The permit allows an out-of-state business, who is not required to hold a Nevada Sales/Use Tax permit, to voluntarily register in order to collect and remit use tax as a convenience for its Nevada customers. This permit does not require payment of a fee, nor does it require security.

Live Entertainment Tax (LET) — Monthly tax is based on admission charges, merchandise, food and refreshment sales for non-gaming facilities providing live entertainment with maximum occupancy of 200 to 7,499. Monthly tax is based on admission charges only for non-gaming facilities providing live entertainment with occupancy of 7,500 or more. If the maximum occupancy is under 200, no tax liability exists. Maximum occupancy that meets or exceeds 200 must register for the Live Entertainment Tax. Maximum occupancy means the maximum occupancy of the facility as determined by the State Fire Marshal or local governmental agency.

1. **DBA** - Name doing business as

2. **Business Telephone Number** – please include area code

3. **State of Incorporation or Formation** – foreign corporations must be registered with the Nevada Secretary of State's Office to do business in Nevada

5. **Estimated Total Monthly Receipts** – this is the total of all gross receipts including wholesale sales, labor, exempt sales, etc

6. **Estimated total Nevada monthly TAXABLE receipts** – this is the total of taxable sales only of tangible personal property. Do not include wholesale sales, labor, exempt sales, etc

7. **Reporting Cycle** – Please indicate filing frequency desired. Sales or purchases exceeding \$10,000 require monthly reporting. Options may not apply to certain tax types.

8. **Security** — Check off 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, compute your average monthly taxable sales. Multiply taxable Nevada sales by the highest tax rate in Nevada, which is 8.10% as of 07/01/09. 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. There is a minimum security deposit requirement of \$100.00. There is no maximum security. After three full years of perfect reporting, you may apply for a waiver of the security requirement.

9. **Sales Tax 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 (#10) should be multiplied by the Sales Tax fee (example: 3 Nevada Business Locations times (x) \$15.00 fee = \$45.00.

10. **Total Nevada Business Locations** – number of physical locations in Nevada

11. **Owner Information** – Names should match owner information on Line 13 of the Nevada Business Registration. (Note: Federal law allows the use of social security numbers by state governments in the administration of taxes.)

12. **Other Information** – please complete all that apply

Note: Modified Business Tax (MBT) – General Business / Modified Business Tax - Financial Institutions (MBTFI) is a Quarterly tax based on gross wages reported to the Employment Security Department. There is an allowable deduction for qualified health insurance or plan. 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.

**THIS FORM MUST BE SUBMITTED WITH YOUR
NEVADA BUSINESS REGISTRATION FORM**

For Department Use Only

TID: _____

Dept. of Taxation Representative accepting application: _____

**NEVADA DEPARTMENT OF TAXATION
SUPPLEMENTAL REGISTRATION**

Please print clearly — Use black or blue ink only
Please mark applicable type(s) (See Instructions)

- Sales/Use Permit Consumers Certificate Certificate of Authority Live Entertainment Tax

1. DBA (as shown on the Nevada Business Registration Form): _____

2. Business telephone number: _____

3. List STATE of incorporation or formation if applicable: _____

FEEES AND SECURITY DEPOSIT

4. Estimated total monthly receipts: _____

5. _____

6. Estimated total Nevada monthly TAXABLE receipts: _____

7. Reporting cycle (check choice of reporting)
Sales Tax Accounts with over \$10,000 a month in TAXABLE sales must report monthly.

	Monthly	Quarterly	Annual
Sales/Use Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Use Tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Live Entertainment Tax Occupancy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		200 to 7,499	7,500 or More

8. Security (See Instructions) Surety # _____

Cash \$ _____ CD # _____

9. Sales Tax Fee (See instructions): _____

10. Total Nevada Business Locations: _____

OWNER INFORMATION

****List should match Owner Information on Line 13 of the Nevada Business Registration Form****

Name: _____	SSN: _____
Name: _____	SSN: _____
Name: _____	SSN: _____
Name: _____	SSN: _____

OTHER INFORMATION

Name of spouse/relative	Address of spouse/relative	Phone number of spouse/relative
Name of other contact	Address of other contact	Phone number of other contact
Accountant/bookkeeper	Address of accountant/bookkeeper	Phone number of accountant/bookkeeper

Other employment (If applicable):

Company name: _____ Company name: _____

Name of bank/financial institution – location / account number:

Business account: _____

Personal account: _____

FOR DEPARTMENT USE ONLY

ST/UT No.: _____ MBT No.: _____

Combine Accts: Yes No Previous Acct: _____ Previous Acct Cancelled: Yes No

Comments: _____

Cash Check ABA #: _____ Bank: _____ Branch: _____

**For an introduction to the Department and general information, see our Taxpayer Information Packet Online at www.tax.state.nv.us **

ONE TIME EVENT