Who Needs a State Business License?

According to Nevada Revised Statutes 76.020, a "business" is defined as:

Any person who performs a service or engages in a trade for profit.

Any entity organized pursuant to this title, including, without limitations, those entities required to file with the Secretary of State, whether or not the entity performs a service or engages in a business for profit.

If you receive a 1099 form for any work performed in Nevada, or if you are an owner of a business, you need a State Business License.

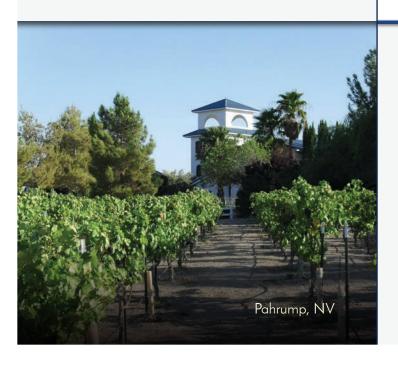


Nevada's First Stop for Business Registration

You can register, pay and download licenses online. SilverFlume simplifies the steps to start and renew your business with an online business checklist to guide you through streamlined governmental registrations, such as the State Business License, Sales & Use Tax Permit and other requirements. We also have free resources for business counseling, step-by-step start-up guides, business funding and more!

Get started at:

www.nvsilverflume.gov



Carson City

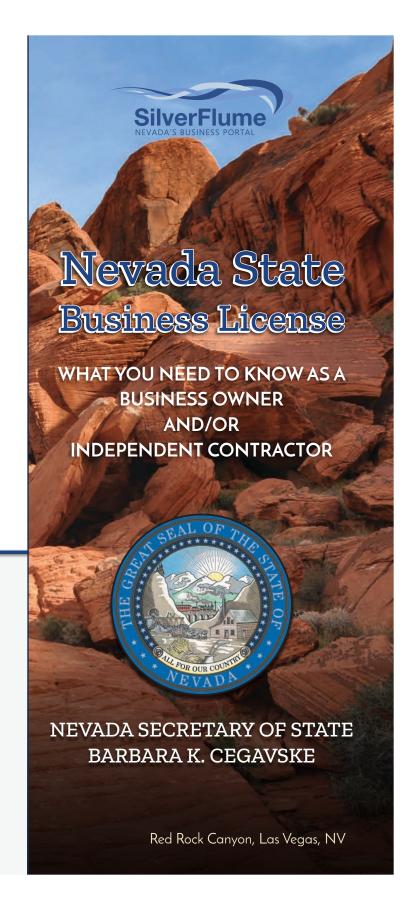
202 N. Carson St. Carson City, NV 89701 Phone: 775-684-5708 Fax: 775-684-5725 Email: sosmail@sos.nv.gov

www.nvsilverflume.gov

Las Vegas

555 E. Washington Ave., Suite 5200 Las Vegas, NV 89101 Phone: 702-486-2880

> Fax: 775-486-2888 Email: soslvmail@sos.nv.gov www.nvsilverflume.gov

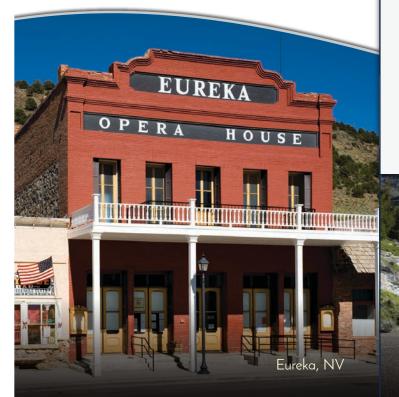


Three Ways to Apply for a State Business License

SilverFlume, Nevada's Business Portal Receive your license immediately when you apply online at:

www.nvsilverflume.gov

- Carson City, in person, by mail or fax: 202 N. Carson Street
 Carson City, NV 89701
 Fax: 775-684-5725
- Las Vegas, in person, by mail or fax: 555 E. Washington Ave., Suite 5200 Las Vegas, NV 89101
 Fax: 775-486-2888



When Should I Apply for a State Business License?

You need to secure a valid Nevada State Business License or Exemption prior to conducting any business activity. This requirement is for business owners and independent contractors. Once received, your business license, or exemption, must be renewed annually.

The business license fee is \$200 to \$500 for initial filings and annual renewals.

Any person or entity conducting business in Nevada without an active State Business License may incur penalties and fines from \$1,000 to \$10,000 in addition to the business license fee.

If you are aware of an entity operating without a State Business License, you may file a complaint at:

www.nvsos.gov/complaint

Do I Still Need a State Business License if I Have a County or City Business License?

Yes, you must maintain a Nevada State Business License as well as a county and/or city business license.

The "New Business Checklist" will provide a list of requirements customized to your business at:

nvsilverflume.gov/checklist

Do I Qualify for an Exemption?

Some individuals may claim an exemption to the State Business License requirement. Exemptions are listed in Nevada Revised Statutes 76.020(2) and Nevada Administrative Code 76.

