

# Nevada Department of Taxation

## NAICS Code Category Change Form

Taxpayer ID No:

Or NVBID: 

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Business Entity Legal Name:

Business Entity Address:

Business Entity Current NAICS Code Category:

Business Entity Proposed NAICS Code Category:

Reason for Change:

(include the effective Commerce Tax year and reference the enclosed supporting documentation)

Business Entity Authorized Representative's Signature:

Phone Number:

Name and Title:

E-mail:

### NAICS Code Category Change Form Instructions

**Purpose of Form:** Use this form to request the change of the NAICS code category from a previously reported Commerce Tax period.

**Taxpayer ID No.:** Enter your 10 digit Nevada Taxpayer ID Number. This number can be found in the upper right hand corner of your Welcome to Nevada Commerce Tax letter you received for your business.

**NVBID:** Enter your Nevada Business ID number obtained from the Nevada Secretary of State. This number can also be found on your Nevada Business License.

#### NAICS Code Category Selection and Change:

- Original NAICS code category is selected on the initial return the business entity files. Use the North American Industry Classification System website to determine your new NAICS code: <https://www.census.gov/naics/>
- If your business is engaged in multiple business activities, the NAICS code category is based on the category with the greatest percentage of Nevada gross revenue.
- The first two or three digits of the NAICS code is the NAICS code category. See the table below for a reference:

Business category	NAICS code category
agriculture, forestry, fishing, hunting	11
mining, quarrying, oil and gas extraction	21
utilities	22
construction	23
manufacturing	31, 32, 33
wholesale trade	42
retail trade	44, 45
air transportation	481
truck transportation	484
rail transportation	482
other transportation	483, 485, 486, 487, 488, 491, 492
warehousing and storage	493
publishing, software and data processing	511, 512, 515, 518

Business category	NAICS code category
telecommunications	517
finance and insurance	52
real estate and rental and leasing	53
professional, scientific and technical services	54
management of companies and enterprises	55
administrative and support services	561
waste management and remediation services	562
educational services	61
health care and social assistance	62
arts, entertainment and recreation	71
accommodation	721
food services and drinking places	722
other services	81
unclassified	519, 92

- If the NAICS code category for your business contains two digits, input a zero as the first digit in the "Business Entity current NAICS code category" and/ or "Business Entity proposed NAICS code category" field on the form.
- Enter the reason for the NAICS code category change and the Commerce Tax year starting which the proposed change will apply.
- Enclose supporting documentation, such as trial balance, income statement and/or work papers, to enable the Department to verify the business category that generates the highest percentage of Nevada gross revenue for each tax year. The Department may request additional documents during verification.
- The request is deemed to be approved by the Department if you receive no correspondence with regards to this form within 60 days after receipt of the form and supporting documents by the Department.

Mail this Form and Supporting Documents to:

Nevada Department of Taxation  
 Special Tax Program Audit  
 3850 Arrowhead Dr., 2nd Floor  
 Carson City, NV 89706