

State of Nevada
 Department of Employment, Training & Rehabilitation
 EMPLOYMENT SECURITY DIVISION
 500 E. Third St., Carson City, NV 89713-0030
 Telephone (775) 684-6300

EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT

PLEASE CORRECT ANY NAME OR ADDRESS INFORMATION BELOW. 1a. EMPLOYER ACCOUNT NUMBER		1b. FOR QUARTER ENDING		1e. FEDERAL I.D. NO.	
		1c. DELINQUENT AFTER		IMPORTANT FOR YOUR PROTECTION, VERIFY YOUR FEDERAL I.D. NO. ABOVE. IF IT IS IN ERROR, PLEASE ENTER THE CORRECT NUMBER HERE:	
		1d. YOUR RATES			
		A REPORT MUST BE FILED			
3. TOTAL GROSS WAGES (INCLUDING TIPS) PAID THIS QUARTER (If you paid no wages, write "NONE," sign report and return.) (See Instructions)		Dollars		Cents	
4. LESS WAGES IN EXCESS OF PER INDIVIDUAL (Cannot exceed amount in Item 3.) (See Instructions)				2. REPORT OF CHANGES If any of the following changes have occurred, please check the appropriate box and provide details on page 2. <input type="checkbox"/> Business Discontinued <input type="checkbox"/> Ownership Change <input type="checkbox"/> Entire Business Sold <input type="checkbox"/> Part of Business Sold <input type="checkbox"/> Legal Ownership Change <input type="checkbox"/> Business Added (FOR DIVISION USE ONLY)	
5. TAXABLE WAGES PAID THIS QUARTER (Item 3 less Item 4.)					
6. UI AMOUNT DUE THIS QUARTER (Item 5 x your <u>UI</u> Rate shown in Item 1d.)					
7. CEP AMOUNT DUE THIS QUARTER (Item 5 x the <u>CEP</u> Rate in Item 1d.) (Add) (Do not include the CEP amount on federal unemployment tax return Form 940.)					
8. PRIOR CREDIT (Attach "Statement of Employer Account") (Subtract)					
9. CHARGE FOR LATE FILING OF THIS REPORT (Add) (One or more days late add \$5.00 forfeit.)					
10. ADDITIONAL CHARGE FOR LATE FILING, AFTER 10 DAYS (Add) (Item 5 x 1/10% (.001) for each month or part of month delinquent.)					
11. INTEREST ON PAST DUE UI CONTRIBUTIONS (Add) (Item 6 x 1% (.01) for each month or part of month delinquent.) (See Instructions)					
12. TOTAL PAYMENT DUE (Total Items 6 through 11.) MAKE PAYABLE TO NEVADA EMPLOYMENT SECURITY DIVISION. Please enter Employer Account Number on check.					
13. SOCIAL SECURITY NUMBER	14. EMPLOYEE NAME Do not make adjustments to prior quarters.	15. TOTAL TIPS REPORTED	16. TOTAL GROSS WAGES INCLUDING TIPS		
		Dollars Cents	Dollars Cents		
19. TOTAL PAGES THIS REPORT 		20. TOTAL TIPS AND TOTAL WAGES THIS PAGE → \$		\$	
21. I certify that the information contained on this report and the attachments is true and correct.					
Signed/Title _____		Name of Preparer if Other Than Employer _____			
(_____) _____		(_____) _____			
Area Code Fax Number		Area Code Telephone Number		Area Code Telephone Number Date	

EMPLOYER'S REPORT OF CHANGES

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Employer Account Number: _____ Telephone Number: _____

☐ Business Discontinued (no new ownership)..... Month/Day/Year
(Please notify the Division if, or when, business resumes.)

Exact Date of Last Payroll
Month/Day/Year

☐ Change in Business Ownership - Complete NEW OWNER(S) section below.

☐ Sale of Entire Business..... Month/Day/Year

☐ Partial Sale (not out of business)..... Month/Day/Year

Describe Part Sold _____

☐ Change in Legal Ownership..... Month/Day/Year
(such as adding or dropping a partner, incorporating, etc.)

NEW OWNER(S) New Federal Identification Number (if applicable):

Check Type of Organization:

- | | | |
|--|--|--|
| <input type="checkbox"/> S Corporation | <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Limited Liability Partnership |
| <input type="checkbox"/> Publicly Traded Corporation | <input type="checkbox"/> Association | <input type="checkbox"/> Limited Liability Company |
| <input type="checkbox"/> Privately Held Corporation | <input type="checkbox"/> Partnership | <input type="checkbox"/> Other |

Name and address of new owner(s), partner(s), corporate officer(s), member(s), etc. _____

Remarks

☐ New Business Units Added to Present Ownership..... Month/Day/Year

Trade Name _____

Location _____

Nature of Operation _____

Previous Owner(s) _____

INSTRUCTIONS - EMPLOYER'S QUARTERLY CONTRIBUTION AND WAGE REPORT

ITEM 3 - Total Gross Wages - Enter the total amount of **all** gross wages and reported tips paid this calendar quarter. This amount will be the sum of all wages and tips listed in Item 16.

ITEM 4 - Nontaxable Wages - The amount shown is the taxable wage limit for the calendar year of this report. If you have paid more than this amount to an individual employee during the calendar year, the excess wages are nontaxable. Enter the total nontaxable wages paid this calendar quarter. If you have acquired a business during the calendar year, wages paid your employees by the predecessor should be included in computing nontaxable wages.

ITEM 11 - Compute and add interest to the past due UI Contributions in Item 6. Do not compute interest on CEP amount.

ITEM 13 - Social Security numbers for all employees must be entered. Accuracy of Social Security numbers will ensure proper wage crediting to your employer account thereby avoiding costly delays in the event an unemployment claim is filed.

ITEM 14 - Employee's Name - List full name, including middle initial. If more than 7 employees are being reported, use form NUCS-4073, Continuation Sheet. The Continuation Sheet may be used to report the entire list of employees or it can be used to list only those that will not fit on the report. The Continuation Sheet is available at www.NVDETR.org or contact the Contributions Section of the Employment Security Division as listed on the top of the report.

ITEM 15 - Tips - Enter amount of tips reported by employees for Internal Revenue purposes by the 10th day of the month of receipt.

ITEM 16 - Total Gross Wages - Report all gross wages paid, taxable plus nontaxable, **WITH all reported tips** included that were received by each employee in this calendar quarter. The total of wages in Item 16 should equal Item 3.

ITEM 18 - Number of Covered Workers - For each month of this calendar quarter, enter the number of all part-time and full-time workers who worked during or received pay subject to the Nevada Unemployment Law for the payroll period which includes the 12th of the month.

GENERAL INFORMATION

WHO MUST FILE - Every employer who is subject to the Nevada Unemployment Compensation Law must file an Employer's Quarterly Contribution and Wage Report for each calendar quarter. An employer becomes subject to the law from the beginning of the calendar quarter in which he first pays wages of \$225 or more to workers in employment covered by the law, or on the date he takes over the business or a part of the business of a subject employer. After an employer becomes subject to the law, even though wages paid in a quarter are less than \$225, he must continue to file quarterly reports until his account has been closed by the Division.

PAYMENTS TO BE REPORTED AS WAGES - Wages for employment subject to the law include, but are not limited to:

1. Wages paid to all regular, part-time, temporary or casual employees, without regard to age.
2. Wages paid for services performed for a partnership by the wife, husband, child, or other relative of a partner.
3. Wages paid by an individual owner to a son or daughter who is 18 or more years of age.
4. Salaries and other payments made to corporate officers for their services to the corporation (including subchapter S corporations).
5. Tips reported by employees for Internal Revenue purposes by the 10th day of the month of receipt, pursuant to 26 U.S.C. 6053(a).
6. The reasonable cash value of meals, lodging, merchandise, and other types of remuneration furnished for services.
7. Commissions and bonuses paid to employees.
8. Vacation payments.
9. Dismissal pay, severance pay, or wages in lieu of notice.
10. Salary reductions pursuant to IRC Section 125 (Cafeteria Plans) or 401K plans.

PAYMENTS NOT TO BE REPORTED AS WAGES - Payments not subject to the law include, but are not limited to:

1. Salaries drawn by a partner or by an individual owner of a business.
2. Salary, draws, or profit of a sole proprietor.
3. Wages paid by an individual owner for services of his parent, spouse, or child under the age of 18 years.
4. Payments made by an employer under a plan to provide his employees with retirement benefits, sickness or accident and disability benefits, hospital expenses, or life insurance.
5. Payments to an employee, which are in addition to his regular pay, but which are solely to reimburse him for expenses incurred because he is away from his regular place of employment (subsistence payments).

INDEPENDENT CONTRACTORS - Payments to individuals who are considered by the employer to be "independent contractors" may in fact be employees, subject to the law. If in doubt, contact the Contributions Section of the Employment Security Division.

DELINQUENT REPORTS AND PAYMENTS - The completed report, together with payment due, must be received by the Employment Security Division, not later than the last day of the first month following the close of the quarter covered by the report. The law provides for penalty and interest charges for failure to make returns and payments within the time allowed. (See Items 9, 10, and 11 on the report.)

ADJUSTMENTS TO WAGES - Do not use the Employer's Quarterly Contribution and Wage Report to make adjustments to wages for prior quarters. If an adjustment is required, use form NUCS-4075, Statement to Correct. The Statement to Correct is available at www.NVDETR.org or contact the Contributions Section of the Employment Security Division as listed on the top of the report.

PLEASE REFERENCE YOUR EMPLOYER ACCOUNT NUMBER WHEN CALLING OR WRITING THIS DIVISION.