



Modified Business Tax Billings for Under-Reported Amounts

The Department of Taxation periodically reviews taxpayer's accounts to verify that Modified Business Tax (MBT) has been reported correctly by comparing wage information with the Employment Security Division (ESD). The Department has authority to review records dating back three years and recently made comparisons with ESD for the 3rd and 4th quarters of 2007 and the first quarter of 2008.

When a discrepancy is found on your account, you may receive a deficiency determination with an amount due. If this is the case, you should take the following steps to correct your account.

- ❑ Verify you have filed the MBT return for the quarter you are being billed for. If you did not file a return and agree with the assessments made in the determination, a payment should be mailed in with the detachable coupon. If you did not file a return and have health deductions please file a copy of the tax return with 'Amended' written across the top and send this to your local Taxation office along with your payment.
- ❑ If you did file the return, verify the wages reported to ESD on Line 3 of the NUCS 4072 form (Employer's Quarterly Wage Contribution Report) match that of the wages reported on Line 1 of the MBT Return.
 - If the wages reported on your MBT return are incorrect, and you agree with the assessment made in the determination, a payment should be mailed in with the detachable coupon.
 - If the wages reported on your MBT return are incorrect, and you disagree with the assessment made in the determination, mail a copy of your MBT return with the incorrect wage amount crossed out but still visible, and the new figures written above or beside them. Write 'Amended' across the top of your corrected MBT return with a detailed explanation as to why the figures are being corrected and mail this to your local Taxation office.
 - If the wages reported to ESD are incorrect, please contact ESD to correct these figures and the Department of Taxation to have the deficiency determination corrected.

Additionally, if you have amended your figures or have been subject to an audit adjustment with ESD, the information that your assessment was based on may be incorrect. Contact the Department of Taxation to have the figures properly adjusted.

To prevent future deficiencies from occurring, file all returns timely with payment in full and ensure your contact information is up to date with the Department. Access to some account information is available online at <https://www.nevadatax.nv.gov/web/>, or you may contact your local Taxation office to review the status of your account.