

## Voluntary Disclosure/Administrative: Nevada: Adopted Changes to Voluntary Disclosure Program Rule Include Modified Business Tax

(LCB File No. R152-22) Amended Reg. sections 360.440, 360.444, and 360.446, Nev. Tax Comm. (9/4/24). The Nevada Tax Commission adopted changes to Nevada's voluntary disclosure (VDA) program rules, some of which expand application of the VDA program to taxpayers subject to certain additional Nevada taxes and fees like Nevada's modified business tax (MBT), which is a quarterly payroll-based tax on businesses paying wages to employees in Nevada. Other VDA rule changes:

**URL:** <https://www.leg.state.nv.us/Register/2022Register/R152-22A.pdf>

1. Transfer from the Nevada Tax Commission to the Nevada Department of Taxation (Department) the responsibility for determining in the first instance whether the tax liability of a taxpayer has been voluntarily disclosed;
2. Revise the requirements to be met by a taxpayer or the taxpayer's representative before the Department may make a determination of voluntary disclosure; and
3. Require a taxpayer whose tax liability has been determined *not* to have been voluntarily disclosed to file any additional returns and pay any tax, penalty or interest determined to be owed.

Please contact us with any questions.

— Renae Welder (Los Angeles)  
Principal  
Deloitte Tax LLP  
rwelder@deloitte.com

Karri Rozario (Sacramento)  
Tax Senior Manager  
Deloitte Tax LLP  
krozario@deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

#### **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).