

Modified Business Tax Overview

Nevada Business Resources | Guide | Tax year 2026 | Updated October 15, 2026

A plain-language preparation guide for Nevada employers reviewing MBT.

Who should use this resource?

Designed for small business readers who want to organize records and prepare informed questions.

What this resource covers

1. Determine whether your business has Nevada employees
2. Collect quarterly wage and health benefit records
3. Review the current MBT page and applicable form
4. Confirm classification and filing requirements

How to use it

Work through each item using your own records. Mark items complete as you gather documents or finish a review. Keep original source records securely and check current instructions before filing or paying taxes.

Review checklist

- ☐ Determine whether your business has Nevada employees
- ☐ Collect quarterly wage and health benefit records
- ☐ Review the current MBT page and applicable form
- ☐ Confirm classification and filing requirements

Common mistakes to avoid

Do not rely on an earlier year's rule, estimate figures without source documents, or treat this worksheet as an official tax form. Verify current instructions before filing or paying.

Official references

Nevada Department of Taxation: Modified Business Tax: <https://tax.nv.gov/tax-types/modified-business-tax/>

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