

## Sales/Use/Indirect:

### Nevada: Proposed Rule Addresses Voluntary Disclosure of a Taxpayer's Failure to File a Return

*LCB File No. R152-22*, Nev. Tax. Comm. (8/3/22). The Nevada Tax Commission (Commission) released a proposed administrative regulation that revises provisions relating to the voluntary disclosure of a taxpayer's failure to file a sales and use tax return with the Nevada Department of Taxation (Department), including potentially limiting the applicable "look-back" period to eight years. The proposal also authorizes the Department to extend the time for completion of an application for voluntary disclosure and transfers from the Commission to the Department the responsibility of determining the sufficiency of such an application and the amount of any tax, penalty or interest owed by the taxpayer. Please contact us with any questions.

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

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