

• Please Print, Sign, and Attach Check

PLEASE DO NOT WRITE IN THIS SPACE

<b>1</b> Do you hold, or have you previously held a Nebraska Identification Number? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, give number: _____	<b>2</b> Federal Employer Identification Number (See Instructions) _____	<b>3</b> County of Business Location _____	<b>4</b> For Department Use Only _____
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NAME AND LOCATION ADDRESS (Print Clearly)	NAME AND MAILING ADDRESS
Name Doing Business As (dba) _____	Name _____
Legal Name _____	_____
Street Address (Do Not Use P.O. Box) _____	Street or Other Mailing Address _____
City _____ State _____ Zip Code _____	City _____ State _____ Zip Code _____
Is your Nebraska location within the city limits? (1) <input type="checkbox"/> YES (2) <input type="checkbox"/> NO	<b>5</b> Name and Address of Legal Entity/Owner _____

6 Identify Owner and Spouse (if joint ownership), Partners, Members, or Corporation Officers (One of the listed Individuals must sign as Applicant)		
Social Security Number	Name, Address, City, State, Zip Code	Title, If Corporate Officer

**7 Type of Ownership**

(1) <input type="checkbox"/> Sole Proprietorship	(5) <input type="checkbox"/> Foreign Corporation	(9) <input type="checkbox"/> Nonprofit Organization
(2) <input type="checkbox"/> Partnership	(6) <input type="checkbox"/> Domesticated Corporation	(10) <input type="checkbox"/> Cooperative _____
(3) <input type="checkbox"/> Nonprofit Corporation	(7) <input type="checkbox"/> Governmental	(11) <input type="checkbox"/> Limited Liability Company
(4) <input type="checkbox"/> Domestic Corporation	(8) <input type="checkbox"/> Fiduciary (Estate or Trust)	

<b>8 Accounting Basis</b> (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other _____	<b>9 Accounting Period (Type of Year) (See Instructions)</b> (1) <input type="checkbox"/> Calendar-January 1 to December 31 (2) <input type="checkbox"/> Fiscal-12 Month Ending _____ (3) <input type="checkbox"/> Fiscal-52 or 53 Week Ending _____
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**10 Location of Records**

(1)  Same as Location Address      (2)  Same as Mailing Address  
 (3)  Other Address \_\_\_\_\_

Address _____	City _____	State _____	Zip Code _____
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**11 Reason for Filing Application, Check Appropriate Box(es). If Box 3 is checked, you must cancel your old Nebraska I.D. Number.**

(1) <input type="checkbox"/> Original Application	(3) <input type="checkbox"/> Change Business Entity (Indicate Nebraska I.D. Number of Previous Entity): _____	(4) <input type="checkbox"/> Renewal-Cigarette Dealers Only
(2) <input type="checkbox"/> Change in Partners	From: _____ To: _____	(5) <input type="checkbox"/> Add Tax Program
<input type="checkbox"/> Proprietorship	<input type="checkbox"/> Proprietorship	(6) <input type="checkbox"/> Other (Attach Explanation)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Partnership	
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Company	
<input type="checkbox"/> Corporation	<input type="checkbox"/> Corporation	

**12 Provide a description of your business operations and products or services sold:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

a. Primary business type:    Retailer    Lessor    Wholesaler    Manufacturer    Contractor    Farmer    Other

If you marked "Lessor", do you lease motor vehicles to others for periods of longer than 31 days?    YES    NO

b. If your business does not operate year round, identify the months you operate \_\_\_\_\_

c. How many business establishments do you operate? in Nebraska \_\_\_\_\_ in U.S.A. \_\_\_\_\_

d. If you purchased an existing business, identify the previous owner \_\_\_\_\_

Name _____	Address _____	City _____	Zip Code _____
			Nebraska I.D. Number _____

**Read the attached Nebraska Licensing Requirements to know all the tax programs that you are required to be licensed for.**

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) for which you need a return.

**Check Type of Program(s) Being Applied For:**

**13 SALES AND USE TAX**

- Sales Tax Permit — Enter date of first sale .....  MO  DAY  YEAR
- a. Select a filing frequency based on your estimated annual taxable sales:  
 (1)  More than \$55,000 (monthly)    (2)  \$16,000 to \$55,000 (quarterly)    (4)  Less than \$16,000 (annual)
- b. If you have more than one licensed location, will your returns be filed:  
 (1)  Separate for each location    (2)  Combined for all locations (File application, Form 11)
- Consumer's Use Tax — Enter date of first transaction.....  MO  DAY  YEAR
- a. Do not check this block if a sales tax permit has been applied for since you should report consumer's use tax on the sales tax return.  
 b. Select a filing frequency based on your estimated annual taxable purchases:  
 (1)  More than \$55,000 (monthly)    (2)  \$16,000 to \$55,000 (quarterly)    (4)  Less than \$16,000 (annual)

**14 WITHHOLDING AND INCOME TAX**

- Income Tax Withholding — Enter date of first wages paid .....  MO  DAY  YEAR
- a. Will your average Nebraska monthly withholding exceed \$500?..... (1)  YES     NO
- b. 1. Will your **annual** state income tax withholding be less than \$500 per year? .....  YES     NO  
 2. Have you been allowed to file federal withholding returns annually?.....  YES     NO  
 If you answered YES to either of the questions in "b", mark filing frequency preference (2)  Quarterly    (4)  Annually
- c. Will your withholding tax returns be filed:  
 (1)  For each separate location    (2)  Consolidated for all locations    (3)  Consolidated by region or district
- d. Will you have a payroll service prepare your returns?     YES (If YES, attach a power of attorney containing original signatures.)  NO
- e. Additional business operations employing Nebraska residents (Attach additional sheet if necessary)

Nebraska I.D. Number	Business Name	Location Address, City, State, Zip Code

- Corporate Income Tax..... (Enter Beginning Date)  MO  DAY  YEAR  
 Are you an S Corporation? ..... (3)  YES     NO
- Partnership Income Tax .....  MO  DAY  YEAR
- Fiduciary Income Tax .....  MO  DAY  YEAR
- Financial Institution Tax (indicate type of institution) .....  MO  DAY  YEAR  
 (1)  Bank    (2)  Savings and Loan    (3)  Credit Union  
 (4)  Other (specify):

**15 MISCELLANEOUS TAXES**

- Tire Fee Permit ..... (Enter Date of First Transaction)  MO  DAY  YEAR  
 a. Select a filing frequency based on your estimated annual taxable tire sales:  
 (1)  More than 3,000 (monthly)    (2)  900 – 3,000 (quarterly)    (4)  Less than 900 (annual)
- Lodging Tax Permit .....  MO  DAY  YEAR  
 a. Select a filing frequency based on your estimated annual taxable sales:  
 (1)  \$10,000 or more (monthly)    (4)  Less than \$10,000 (annual)
- Litter Fee License .....  MO  DAY  YEAR  
 a. If you have more than one licensed location, you must file a combined litter fee return. File application, Form 11
- Severance and Conservation.....  MO  DAY  YEAR
- Wholesale Cigarette Dealer's Permit — **\$500 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)** ....  MO  DAY  YEAR
- License to Transport Unstamped Cigarettes — **\$10 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)** .....  MO  DAY  YEAR
- Tobacco Products License — **\$25 Fee (ENCLOSE PAYMENT)** .....  MO  DAY  YEAR  
 You do not need this license if tobacco products (not including cigarettes) are purchased from a supplier who has a Nebraska tobacco products license.
- a. Foreign corporation must attach Nebraska certificate of authority.  
 b. Noncorporate persons must designate a Nebraska resident agent.

**16 Person to contact regarding this application**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Name	Title	E-Mail Address	Telephone Number

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign here**

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of Owner(s), Partner, Member, Corporate Officer, Person Authorized by Attached Power of Attorney	Title	Date	Telephone Number

**If no fees or bonds are required, you may fax this form to (402) 471-5927.**

**MAIL THIS APPLICATION WITH ALL REQUIRED FEES AND BONDS TO:**

NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903

**www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729**

## INSTRUCTIONS

**LINE 2.** Generally you should have your federal employer identification number (EIN) prior to applying for a Nebraska tax program license. An EIN can be applied for online at <http://www.irs.gov/businesses>. If you do not have an EIN at the time of submitting this application, you must provide the Nebraska Department of Revenue (Department) with your EIN

shortly after it is received. Send either a letter or complete a [Nebraska Change Request, Form 22](#), and put your EIN in Box 2, and write “Not available at time of application” in Box 11.

**LINE 9.** Selecting Box 3 requires approval from the Department. Attach your accounting period information and written request to the Form 20.

## Nebraska Licensing Requirements

### How to Apply for Nebraska Tax Programs

- Information guides are available on our Web site for many of these programs

**PART I: *The Nebraska Tax Application, Form 20, is used for the following tax programs:***

#### SALES AND USE TAX

■ **Sales Tax Permit:** Every person engaged in business as a retailer making retail sales of goods or taxable services in Nebraska must obtain a sales tax permit for **each** location in this state. “Engaged in business” in this state means and includes:

- Maintaining, occupying, or using permanently or temporarily, directly or indirectly, or through an agent, by whatever name called, an office, place of distribution, sales or sample room or place, warehouse, or storage place or other place of business in this state;
- Having any representatives, agents, salespeople, canvassers, or solicitors operating in this state under the authority of the retailer or a subsidiary of the retailer for the purposes of selling, delivering, or taking of orders for any property or taxable services;
- Deriving receipts from the rental or lease of property in this state;
- Soliciting retail sales of property or taxable services from residents of this state on a continuous, regular, or systematic basis by means of advertising, which is broadcast from or relayed from a transmitter within this state or distributed from a location within this state;
- Soliciting orders from residents of this state for property or taxable services by mail, if the solicitations are continuous, regular, seasonal, or systematic and if the retailer benefits from any banking, financing, debt collection, or marketing activities occurring in this state or benefits from the location in this state of authorized installation, servicing, or repair facilities;
- Being owned or controlled by the same interests which own or control any retailer engaged in business in the same or similar line of business in this state; or
- Maintaining or having a franchisee or licensee operating under the retailer’s trade name in this state if the franchisee or licensee is required to collect the tax under the Nebraska Revenue Act of 1967.

Any retailer having at least 80 percent ownership in more than one licensed location making retail sales in Nebraska may apply for permission to file a combined sales tax return by filing a [Nebraska Application for Permission to File a Monthly Combined Sales and Use Tax or a Combined Annual Litter Fee Return, Form 11](#).

■ **Consumer’s Use Tax:** Every person or business, storing, distributing, using or consuming property or making a use of taxable services in Nebraska, is subject to consumer’s use tax when the applicable Nebraska sales tax has not been paid. If you apply for a sales tax permit, the tax can be remitted on the sales tax return. If you are not required to have a sales tax permit, then a consumer’s use tax number should be applied for.

#### WITHHOLDING AND INCOME TAX

■ **Withholding:** An individual or entity with an office or conducting business in Nebraska and considered an employer for federal purposes must apply for a withholding certificate prior to withholding income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in Nebraska. Withholding may also be required when paying a nonresident of Nebraska, for services performed in Nebraska, who is not an employee. Gambling winnings and other payments that are subject to federal withholding are included in the term “wages” and are subject to Nebraska withholding. Nebraska income tax must also be withheld on pension and annuity payments which are subject to federal withholding.

■ **Corporation Income Tax:** Every entity subject to federal corporate income tax and engaged in business in Nebraska or having sources of income from Nebraska must file a [Nebraska Corporation Income Tax Return, Form 1120N](#). Insurance companies and certain nonprofit organizations filing Federal Forms 990-T, 1120H, or 1120POL, also must file Form 1120N. Corporations which have elected to file under Subchapter S of the Internal Revenue Code must file a [Nebraska S Corporation Income Tax Return, Form 1120-SN](#), **unless** all shareholders are Nebraska residents, and all income is derived from Nebraska sources.

■ **Partnership Income Tax:** The [Nebraska Partnership Return of Income, Form 1065N](#), must be completed by every partnership that has one or more nonresident partners or income derived from outside of Nebraska. A partnership return is **not** required if all partners are residents of Nebraska, and all income is derived from Nebraska sources. A limited liability company treated federally as a partnership will also file a Nebraska partnership return.

■ **Fiduciary Income Tax:** Every fiduciary of a resident estate or trust must file a [Nebraska Fiduciary Income Tax Return, Form 1041N](#), if the estate or trust is required to file a federal income tax return for the taxable year. A fiduciary

return is **not** required for a simple trust if all of the trust's beneficiaries are residents of Nebraska, all of the trust's income is derived from sources in Nebraska, and the trust has no federal taxable income.

- **Financial Institution Tax:** Every financial institution which maintains a permanent place of business in Nebraska and actively solicits deposits from Nebraska residents must file a [Nebraska Financial Institution Tax Return, Form 1120NF](#). A financial institution does not file a Nebraska Corporation Income Tax Return.

## MISCELLANEOUS TAXES

- **Tire Fee:** Retailers selling new tires for a motor vehicle, trailer, semitrailer, or farm tractor must obtain a Nebraska Tire Fee Permit. Only one permit is issued regardless of the number of locations selling new tires.
- **Lodging Tax:** Any person operating a hotel, motel, inn, campground, bed and breakfast, or other lodging facility in Nebraska must obtain a Lodging Tax Permit for **each** location.
- **Litter Fee:** Manufacturers, wholesalers, and retailers having annual gross proceeds of \$100,000 or more from sales in this state of products subject to the litter fee must obtain a Litter Fee License for **each place of business** selling such products. Manufacturers, wholesalers, or retailers with more than one location **must** license **each** location and file a combined litter fee return and report the total gross proceeds for all locations. A [Nebraska Application for Permission to File a Monthly Combined Sales and Use Tax or a Combined Annual Litter Fee Return, Form 11](#), must be filed to obtain a combined litter fee number.
- **Severance and Conservation Tax:** Every person severing oil or natural gas from the soil of Nebraska must be licensed and pay the severance and conservation tax unless the oil or gas is sold in Nebraska, and then the first purchaser must pay the tax.
- **Wholesale Cigarette Dealer:** In order to purchase and affix cigarette tax stamps to packages of cigarettes for sale or distribution, a dealer must obtain a permit. A bond is required. This permit is required to be renewed annually. **Each location that affixes tax stamps must be licensed.**

**Important Note:** Visit our Web site for the [Nebraska Directory of Certified Tobacco Product Manufacturers and Brands](#) that contains the list of cigarettes and roll your own (RYO) products that are approved for sale in Nebraska. It is unlawful to sell, offer, or possess for sale in Nebraska, any cigarettes or RYO tobacco that is not listed on this Directory. It is necessary to review our Web site on a continual basis to be aware of changes made to this Directory.
- **License to Transport Unstamped Cigarettes:** Common carriers transporting unstamped cigarettes from any bonded warehouse to a licensed wholesale cigarette dealer in Nebraska must obtain a license to transport unstamped cigarettes. A bond is required.
- **Tobacco Products:** A license must be obtained by the first owner of the tobacco products prior to importing or

manufacturing and selling tobacco products in Nebraska. The first owner is any out-of-state supplier who ships or transports tobacco products to retailers in Nebraska. The first owner also includes any wholesaler or retailer who purchases tobacco products from an out-of-state supplier who does not have a license. **Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking.**

Sales and other taxes collected by retailers belong to the state. All such taxes collected must be deposited into a separate account and may not be commingled with any other business receipts.

**PART II: Each of the following programs has a separate application form, as indicated, and are also available on our Web site:**

### MECHANICAL AMUSEMENT DEVICE

Operators and distributors of mechanical amusement devices that are used for a game, contest, or amusement, must file a [Nebraska Tax Application and Return for Mechanical Amusement Device Decals, Form 54](#).

### BINGO, LOTTERY, RAFFLE, OR LOTTERY BY PICKLE CARD

Any qualified Nebraska nonprofit organization, volunteer fire company or volunteer first-aid, rescue, ambulance or emergency squad may apply for a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds in excess of \$1,000, or a raffle with gross proceeds in excess of \$5,000, by filing a [Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50](#).

### NONRESIDENT CONSTRUCTION CONTRACTOR

Any construction contractor who has not maintained a permanent place of business or residence in Nebraska for at least six months must obtain a Nonresident Contractor's Permit before engaging in the business of contracting within Nebraska. In addition, each construction project must be registered. Application forms are [Nebraska Registration Application for Nonresident Contractor, Form 24](#), and [Nebraska Contract Permit Application for Nonresident Contractor, Form 24A](#). The [Nebraska Tax Bond for Nonresident Contractor's and Subcontractor's Construction Contracts, Form 24B](#), must be submitted with Form 24A.

### MOTOR FUELS TAXES

Any supplier, producer, distributor, importer, wholesaler, exporter, retailer, or carrier can obtain the appropriate motor fuels license by filing a [Nebraska Motor Fuels License Application, Form 20MF](#).

### PART III: Electronic Funds Transfer (EFT)

Businesses that are licensed to pay taxes in this state may elect to make payment electronically. There is no sign-up necessary. Information on EFT payments is available on our Web site. Certain taxpayers with annual payments in excess of statutory thresholds are mandated to make EFT payments.

### PART IV: Online Filing

Taxpayers with certain filing frequencies may qualify to file their returns online for sales and/or withholding tax. Go to our Web site for further information regarding online filing.