

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
<input type="text"/>	<input type="text"/>	<input type="text"/>
- a. Select a filing frequency based on your estimated annual taxable sales:
 - (1) More than \$60,000 (monthly) (2) \$18,000 to \$60,000 (quarterly) (4) Less than \$18,000 (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
<input type="text"/>	<input type="text"/>	<input type="text"/>
- a. Do not check this block if a sales tax permit has been applied for.
- b. Select a filing frequency based on your estimated annual taxable purchases:
 - (1) More than \$60,000 (monthly) (2) \$18,000 to \$60,000 (quarterly) (4) Less than \$18,000 (annual)

14 INCOME TAX

- Income Tax Withholding — Enter date of first wages paid

MO	DAY	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>
- a. Will your average Nebraska monthly withholding exceed \$500?..... (1) YES (2) NO
- b. Will your **annual** state income tax withholding be less than \$500 per year?..... (2) YES (4) NO
If you answer yes, 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. If you will have a payroll service prepare your returns, attach a power of attorney containing original signatures.
- 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
<input type="text"/>	<input type="text"/>	<input type="text"/>
- Are you an S Corporation? (3) YES NO
- Partnership Income Tax

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- Fiduciary Income Tax.....

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- Financial Institution Tax (indicate type of institution)

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- (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
<input type="text"/>	<input type="text"/>	<input type="text"/>
- 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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- 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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- a. If you have more than one licensed location, you must file a combined litter fee return. File application, Form 11

MO	DAY	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>
- Severance and Conservation.....

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- Wholesale Cigarette Dealer's Permit — **\$500 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)**

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- License to Transport Unstamped Cigarettes — **\$10 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)**

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- Tobacco Products License — **\$25 Fee (ENCLOSE PAYMENT)**

<input type="text"/>	<input type="text"/>	<input type="text"/>
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- 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

Name	Title	()
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

Signature of Owner(s), Partner, Member, Corporate Officer, Person Authorized by Attached Power of Attorney	Title	Date	() Telephone Number
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If no fees or bonds are required, you may fax this form to (402) 471-5927, OR MAIL THIS APPLICATION WITH ALL REQUIRED FEES AND BONDS TO:

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

Visit our Web Site: www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

Nebraska Licensing Requirements

How to Apply for Nebraska Tax 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, salesmen, 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.

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, or bed and breakfast 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, 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.**
- **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:

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, Form 54. A mechanical amusement device does not include any device that is mechanically constructed in a manner that would render its operation illegal under the laws of the State of Nebraska.

Bingo, Lottery, Raffle, or Lottery by Pickle Card

Any qualified entity must obtain 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 Contractor

Any 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, or exporter, can obtain the appropriate motor fuels license by filing a Nebraska Motor Fuels License Application, Form 20MF.

PART III: Electronic Funds Transfer

Businesses that are licensed to pay taxes in this state may be able to enroll in the Nebraska Electronic Funds Transfer (EFT) Program. An Authorization Agreement for Electronic Funds Transfer (EFT) of Tax Payments, Form 27EFT, can be found 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 at: www.revenue.ne.gov for further information regarding online filing.

For Nebraska Tax Assistance With All Tax Programs Except Motor Fuels:

Additional information on all of the above programs is available on our Web site: www.revenue.ne.gov. Our Web site has applications, information guides, tax forms, FAQs, tax regulations, online filing information, new developments and much more.

Or contact us: 1-800-742-7474 (toll free in NE and IA) or call 1-402-471-5729

*For TT (Text Telephone) dial 1-800-382-9309

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509

For Motor Fuels Tax Programs Only:

Web site: www.revenue.ne.gov/fuels

Telephone toll free 1-800-554-FUEL (1-800-554-3835). Lincoln residents call 471-5730

*Telecommunication Device for the Deaf (TDD) is designated by the use of "TT," which is consistent with the Americans with Disabilities Act.