



# Nebraska Tax Application

FORM  
20

PLEASE DO NOT WRITE IN THIS SPACE

Check this box if you are registering through the Streamlined Sales Tax Central Registration System

<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 _____	<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>	<b>9 Accounting Period (Type of Year)</b>
(1) <input type="checkbox"/> Cash	(1) <input type="checkbox"/> Calendar—January 1 to December 31
(2) <input type="checkbox"/> Accrual	(2) <input type="checkbox"/> Fiscal—12 Month Ending _____
(3) <input type="checkbox"/> Other _____	(3) <input type="checkbox"/> Fiscal—52 or 53 Week Ending _____

**10 Location of Records**

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

Address	City	State	Zip Code
<b>11 Reason for Filing Application, Check Appropriate Box(es). If Box 3 is checked, you must cancel your old Nebraska I.D. Number.</b>			
(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: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation	(5) <input type="checkbox"/> Add Tax Program	
	To: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Corporation	(6) <input type="checkbox"/> Other (Attach Explanation)	

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

\_\_\_\_\_

\_\_\_\_\_

a. Business type:  Retailer    Lessor    Wholesaler    Manufacturer    Contractor    Farmer    Other

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
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COMPLETE REVERSE SIDE

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 (See instructions, Part IV, for filing frequency requirements)

13 SALES AND USE TAX

- Sales Tax Permit—No Fee — Enter date of first sale
a. Estimate your annual taxable sales:
(1) More than \$60,000 (2) \$18,000 to \$60,000 (4) Less than \$18,000
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—No Fee — Enter date of first transaction
a. Do not check this block if a sales tax permit has been applied for.
b. Estimate your annual taxable purchases:
(1) More than \$60,000 (2) \$18,000 to \$60,000 (4) Less than \$18,000

14 INCOME TAX

- Income Tax Withholding — No Fee
a. Will your average Nebraska monthly withholding exceed \$500?
b. Will your annual state income tax withholding be less than \$500 per year?
If you answer yes, mark filing frequency preference
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)

Table with 3 columns: Nebraska I.D. Number, Business Name, Location Address, City, State, Zip Code

- Corporate Income Tax — No Fee
Are you an S Corporation?
Partnership Income Tax — No Fee
Fiduciary Income Tax — No Fee
Financial Institution Tax (indicate type of institution) — No Fee
(1) Bank (2) Savings and Loan (3) Credit Union
(4) Other (specify):

15 MISCELLANEOUS TAXES

- Tire Fee Permit — No Fee
a. Estimate the annual number of taxable tires that your business will sell:
(1) More than 3,000 (2) 900 – 3,000 (4) Less than 900
Lodging Tax Permit —No Fee
a. Estimate your annual taxable lodging receipts:
(1) \$10,000 or more (4) Less than \$10,000
Litter Fee License — No Fee
a. If you have more than one licensed location, you must file a combined litter fee return. File application, Form 11
Severance and Conservation—No Fee
Wholesale Cigarette Dealer's Permit — \$500 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)
License to Transport Unstamped Cigarettes — \$10 Fee & \$1,000 Bond Required (ENCLOSE PAYMENT & BOND)
Tobacco Products License — \$25 Fee (ENCLOSE PAYMENT)
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

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 any of the following:

- 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.

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

■ **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 consumers 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. All income tax withholding amounts are the property of the state. This money **MUST** be deposited in a separate account and may not be commingled with any other business receipts.

■ **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 in the state. 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:** No permit will be issued for this program. However, 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 stamps to packages of cigarettes for sale or distribution, a dealer must obtain a Wholesale Cigarette Dealer's Permit. A bond is required. This permit is required to be renewed annually. **Each location that affixes 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 Tobacco Products 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 Tobacco Products License. Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking.

**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 nonprofit organization, volunteer fire company, or volunteer first aid rescue, ambulance, or emergency squad, that wishes to 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, **must file a Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50.**

#### **Nonresident Contractor**

A contractor who is not domiciled in and 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 Application for Nonresident Contractor's Registration, Form 24, and Nebraska Tax Application for Nonresident Contractor's Project Permit, Form 24A. The Nebraska Tax Bond, Form 24B, must be submitted with Form 24A.**

#### **Motor Fuels Taxes**

The motor fuels tax programs are administered by the Motor Fuels Division. Any person, including suppliers, producers, distributors, importers, wholesalers, or exporters, can obtain the appropriate 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: Filing Frequency and Online Filing**

Permitholders filing a sales and use tax, consumer's use tax, or tire fee return and remitting \$900 to \$3,000 of tax annually may request a quarterly filing frequency. Those remitting less than \$900 of tax annually may request an annual filing frequency. Permitholders filing a lodging tax return and remitting \$99 or less of tax annually may request to file an annual return. Employers withholding less than \$500 annually in state income tax withholding may request to file an annual return, rather than quarterly returns.

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](http://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](http://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](http://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.