



Nebraska Tax Application

FORM 20

• Please Print, Sign, and Attach Check

PLEASE DO NOT WRITE IN THIS SPACE

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

5 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)	

8 Accounting Basis

(1) <input type="checkbox"/> Cash	(2) <input type="checkbox"/> Accrual	(3) <input type="checkbox"/> Other _____
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9 Accounting Period (Type of Year)

(1) <input type="checkbox"/> Calendar-January 1 to December 31	(3) <input type="checkbox"/> Fiscal-52 or 53 Week Ending _____
(2) <input type="checkbox"/> Fiscal-12 Month Ending _____	

10 Location of Records

(1) <input type="checkbox"/> Same as Location Address	(2) <input type="checkbox"/> Same as Mailing Address
(3) <input type="checkbox"/> 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 general description of your business operations:

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

b. If you sell a product, describe the product _____

c. If you are a lessor, do you lease any over-the-road trucks, semi-trailers, or straight trucks to Nebraska licensed common or contract carriers? YES NO

d. If you provide a service, describe the service _____

e. If your business does not operate year round, identify the months you operate _____

f. How many business establishments do you operate? in Nebraska _____ in U.S.A. _____

g. If you purchased an existing business, identify the previous owner _____

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

Form section 13: Sales and Use Tax. Includes questions for Sales Tax Permit, Consumer's Use Tax, and Retailer's Use Tax Permit, with options for annual taxable sales and filing frequency.

14 INCOME TAX

Form section 14: Income Tax. Includes questions for Income Tax Withholding, annual state income tax withholding, and additional business operations. Includes a table for Nebraska I.D. Number, Business Name, and Location Address.

Form section 14 (continued): Corporate Income Tax, Partnership Income Tax, Fiduciary Income Tax, and Financial Institution Tax.

15 MISCELLANEOUS TAXES

Form section 15: Miscellaneous Taxes. Includes questions for Tire Fee Permit, Lodging Tax Permit, Litter Fee License, Severance and Conservation, Wholesale Cigarette Dealer's Permit, License to Transport Unstamped Cigarettes, and Tobacco Products License.

16 Person to contact regarding this application

Form section 16: Person to contact regarding this application. Fields for Name, Title, and 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 line with fields for Signature of Owner(s), Title, Date, and 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.state.ne.us, 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. The tax is remitted directly to the Department either on the sales tax return or on a separate use tax return.

■ **Retailer's Use Tax:** Out-of-state sellers who have no obligation to register for collection of the Nebraska sales tax because of insufficient contact with this state may, as a service to their Nebraska customers, obtain a Retailer's Use Tax Permit. With such a permit, sellers can collect and remit the appropriate tax for their Nebraska customers. Otherwise, the customer is liable for consumer's use tax. (See Sales Tax Permit criteria.)

Permitholders who file a monthly or quarterly Nebraska and Local Sales and Use Tax Return, Form 10, may qualify to file their return over the Internet. Go to our Web site at: www.revenue.state.ne.us for further information regarding online filing.

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 when the recipient or payee requests that the payor withhold such tax. 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** in the state. Manufacturers, wholesalers, or retailers with more than one location must 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 state identification number.
- **Severance and Conservation Tax:** No permit is required for this program. However, every person severing oil or natural gas from the soil of Nebraska must 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.
- **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 or volunteer fire company that wishes to obtain a license to conduct bingo, a lottery by the sale of pickle cards, a lottery with gross proceeds over \$1,000, or a raffle with gross proceeds over \$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, 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

Permitholders filing a sales and use tax, consumer's use tax, retailer'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.

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

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

Telephone 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

Web site: www.revenue.state.ne.us

For Motor Fuels Tax Programs Only:

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.