



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 (See Instructions)	3 County of Business Location	4 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			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	9 Accounting Period (Type of Year) (See Instructions)
(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
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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: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership	(5) <input type="checkbox"/> Add Tax Program
	To: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Partnership	(6) <input type="checkbox"/> Other (Attach Explanation)
	<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
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COMPLETE REVERSE SIDE

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

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

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