



Designation/Revocation Certification for Inspecting Sales and Use Tax Return Information

Name and Work Address of Certified Individual			Name and Address of Mayor or City Council President		
Name			Name		
Work Address			Work Address		
City	State	Zip Code	City	State	Zip Code
Email Address		Phone Number	Email Address		Phone Number

Designation of a Certified Individual

I hereby **DESIGNATE** _____ (name, title) as the sole individual authorized by the municipality (city or village) of _____ to inspect confidential sales tax returns and sales tax return information regarding businesses that possess a sales tax permit and the amounts remitted by these permitholders at locations within the boundaries of the requesting municipality; and confidential business use tax returns and business use tax return information regarding businesses that file a Nebraska and Local Business Use Tax Return, Form 2, within the boundaries of the requesting municipality, as provided under [Neb. Rev. Stat. § 77-2711\(14\)](#).

Revocation of Authority of a Certified Individual

I hereby **REVOKE** the designation of _____ (name, title) as the sole individual authorized by the municipality (city or village) of _____ to inspect confidential sales tax returns and sales tax return information regarding businesses that possess a sales tax permit and the amounts remitted by these permitholders at locations within the boundaries of the requesting municipality; and confidential business use tax returns and business use tax return information regarding businesses that file a Nebraska and Local Business Use Tax Return, Form 2; and the amounts remitted by such taxpayers at locations within the boundaries of the requesting municipality.

sign here

Signature of Mayor or City Council President

Date

Instructions

A municipality that has adopted a local sales tax under the Local Option Revenue Act may designate, by written certification, a single individual for purposes of inspecting confidential sales tax returns and sales tax return information regarding taxpayers that possess a sales tax permit and remit sales and use taxes at locations within the boundaries of the requesting municipality; and confidential business use tax returns and business use tax return information regarding taxpayers that file a Nebraska and Local Business Use Tax Return, Form 2, and the amounts remitted by such taxpayers at locations within the boundaries of the requesting municipality. The certified individual must be an employee of the municipality or an individual that has a contract with the municipality to provide financial, accounting, or other administrative services.

If the designee is not a municipal employee, the designee must attach a copy of a binding contract to provide financial, accounting, or other administrative services to the respective municipality. The certification must be signed by the mayor of the municipality, or the president of the city council for council/manager forms of municipal government. For council/manager forms of municipal government, please include a copy of the resolution approving this Designation/Revocation Certification.

Any municipal employee or other person who violates the confidentiality laws of the State may be guilty of a Class I misdemeanor and subject to other penalties as provided by law.

Mail original certification to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

Retain a copy for your records.