



**Read the attached instructions about Nebraska licensing or registration requirements and complete the information for all tax programs you need to be licensed or registered for.**

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) you need a return.

**13 Sales and Use Tax**

Month/Day/Year

- Sales Tax Permit — Enter the date of your first sale .....
- a. Select a filing frequency based on your estimated annual state sales tax liability:  
 (1)  \$3,000 or more (monthly)      (2)  \$900 – \$2,999 (quarterly)      (4)  Less than \$900 (annually)
- b. If you have more than one licensed location, your returns will be filed:  
 (1)  Separate for each location      (2)  Combined for all locations (monthly e-filing is required),  
 file application [Form 11](#).

Will you have a paid preparer file your sales or use tax return?  Yes  No    If Yes, attach a [Power of Attorney, Form 33](#).

Month/Day/Year

- Use Tax Permit — Enter the date of your first purchase .....
- a. If a sales tax permit has been applied for, do not check this box since use tax is to be reported on the sales tax return.
- b. Select a filing frequency based on your estimated annual state use tax liability:  
 (1)  \$3,000 or more (monthly)      (2)  \$900 to \$2,999 (quarterly)      (4)  Less than \$900 (annually)

**14 Income Tax Withholding and Income Tax**

- Income Tax Withholding — Enter the date of the first wages paid .....
- a. Will your average Nebraska monthly withholding exceed \$500? ..... (1)  Yes       No
- b. Will your **annual** state income tax withholding be less than \$500 per year? .....  Yes       No  
 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. Income tax withholding returns will 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  No    If Yes, attach a Power of Attorney, Form 33.
- e. Additional business operations employing Nebraska residents (Attach additional sheet if necessary.)

Nebraska ID Number	Business Name	Location Address, City, State, Zip Code

**Note for LLCs:** LLCs that are required to file with Nebraska and file their federal income tax as a corporation or partnership, must check either "corporate" or "partnership" below. (Enter Beginning Date) Month/Day/Year

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

**15 Miscellaneous Tax Programs**

(Enter Date of First Transaction) Month/Day/Year

- Tire Fee Permit .....
- Select a filing frequency based on your estimated annual taxable tire sales:  
 (1)  3,000 tires or more (monthly)      (2)  900 – 2,999 tires (quarterly)      (4)  Less than 900 tires (annually)
- Lodging Tax Permit .....
- Select a filing frequency based on your estimated annual taxable sales:  
 (1)  \$10,000 or more (monthly)      (4)  Less than \$10,000 (annually)
- Litter Fee License .....
- If you have more than one licensed location, you must file a combined litter fee return. File application [Form 11](#).
- Severance and Conservation.....
- Prepaid Wireless Surcharge — Note: The filing frequency for this surcharge is the same as sales tax. If you file a combined sales tax return, you must file a Prepaid Wireless Surcharge Return on a combined basis. ....

**16 Person to contact regarding this application**

Authorized Contact Person (please print)      Title      Email Address      Phone 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, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney      Title      Date      Email Address      Phone Number

**You may fax this form to 402-471-5927 or mail this application to:  
 Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.  
 revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**



## Free Subscription Service to Keep You Aware of Tax Changes and Updates

An easy way to keep informed of additions and updates to the Department's website is to sign up for this free subscription service. [Register now](#) to receive email or text notifications about those specific tax areas of interest that you select.

### Instructions to Complete Form 20

**Line 2.** Generally, you should have your federal employer ID number (EIN) prior to applying for a Nebraska tax program license. An EIN can be applied for at [irs.gov/businesses](https://irs.gov/businesses). If you are required to have an EIN and you do not have one at the time of submitting this application, you must provide the Nebraska Department of Revenue (Department) with your EIN after it is received. When you get your EIN, complete a [Nebraska Change Request, Form 22](#), and put your EIN in box 2, and write "Not available at time of application" in box 11.

**Line 6.** Individuals must provide their Social Security number (SSN), address, and title on this application. This is mandatory. The SSN or EIN is needed to properly identify you and process your application and other documents. The Department has the legal right to require this information per [Neb. Rev. Stat. §§ 77-2705](#) and [77-27,119](#).

**Line 12.** Direct sellers (home party and direct sales companies) marketing through independent sales representatives, sometimes referred to as consultants or distributors, may request a Distributor's Agreement. This Agreement allows sales tax to be collected and remitted by the direct selling company, rather than by each of its independent sales representatives. Direct selling companies should request a Distributor's Agreement in the line 12 area. See [Nebraska Sales and Use Tax Reg-1-033, Transient and Itinerant Sellers](#).

Construction contractors who repair property annexed to real estate or annex property to real estate must be registered in the Nebraska Department of Labor's Contractor Registration Database. Registration is applied for at [dol.nebraska.gov](https://dol.nebraska.gov). Contractors electing Option 1 must obtain a sales tax permit. Contractors electing Option 2 or Option 3 may need a use tax permit (see [Reg-1-017, Contractors](#)).

**Lines 13 and 14d.** A [Power of Attorney, Form 33](#), is available on the Department's website.

**Line 16.** An authorized contact person designated on line 16 will have the authority to receive the Nebraska ID number assigned from this application.

### Electronic Filing and Payment Information

#### Electronic Filing

[Sales and use tax filers](#) filing Form 10, Prepaid Wireless Surcharge filers filing Form E911N, and [withholding tax filers](#) filing Forms 941N, W-3N, W-2, and 1099 can [e-file](#) their returns.

#### Electronic Payment Options

Businesses are encouraged to [make payments electronically](#) for all of the tax programs that support this payment option, even though some of these [tax programs](#) still require the filing of a paper return. Those tax returns identified in the Electronic Filing paragraph above can be e-filed. Certain taxpayers with annual payments in excess of mandated thresholds are required to make electronic payments.

### Nebraska Licensing or Registration Requirements

#### Sales and Use Tax

**Sales Tax Permit.** Every person engaged in business as a retailer making retail sales of taxable property or services in Nebraska must obtain a sales tax permit for **each** location in Nebraska (see [Reg-1-004, Permits](#)). A separate permit is required for **each** retail location. See the [Sales Tax Regulations](#) for additional information.

Any retailer having at least 80% 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 Combined Filing Application, Form 11](#). All combined sales and use tax filers must e-file on a monthly basis using the Department's [NebFile](#) program.

**Use Tax Permit.** Every individual or business, storing, distributing, using, or consuming property or taxable services in Nebraska, is subject to use tax when the Nebraska sales tax has not been paid. Obtaining a sales tax permit allows you to report and pay both sales tax and use tax on the same return. If you are not required to have a sales tax permit, apply for a use tax permit.

#### Income Tax Withholding and Income Tax

**Income Tax Withholding.** If you have an office or conduct business in Nebraska, or are considered an employer for federal purposes, you must apply for an income tax withholding certificate prior to withholding income taxes for Nebraska. See the [Withholding Regulations](#) for additional information. The income tax withholding requirement extends to payments made to all employees, including nonresidents, for services performed in Nebraska. Income tax 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 income tax withholding are included in the term "wages" and are subject to Nebraska income tax withholding. Income tax withholding may also be required for certain construction contractors who are not registered on the Contractor Registration Database at [dol.nebraska.gov](https://dol.nebraska.gov). Nebraska income tax must also be withheld on pension and annuity payments which are subject to federal income tax withholding.

**Corporation Income Tax.** Every business 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, must also 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. A limited liability company (LLC) electing to file as a corporation must file a Form 1120N, or if electing to file as an S Corporation, and the LLC has a nonresident shareholder or non-Nebraska source income, it must file a Form 1120-SN.

**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. Form 1065N must also be filed by an LLC which is treated as a partnership for federal income tax purposes and which derives income from Nebraska sources. A Form 1065N is required **unless** all of the LLC's members are residents of Nebraska and all of its income is derived from Nebraska sources.

**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 Tax Programs**

**Tire Fee.** Retailers selling new tires for a motor vehicle, trailer, semitrailer, or farm tractor must obtain a tire fee permit. Only one permit is issued regardless of the number of locations selling new tires (see [Nebraska Tire Fee Information Guide](#)).

**Lodging Tax.** Any person operating a hotel, motel, inn, campground, bed and breakfast, or other lodging facility in Nebraska must obtain a lodging tax permit for **each** location. The location address and the county of business location given on this application must be the actual physical location of the lodging facility, not a management company or office location (see [Nebraska and Local Taxes on Lodging Information Guide](#)).

**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**. 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 Combined Filing Application, Form 11](#), must be filed to obtain a combined litter fee number (see [Nebraska Litter Fee Information Guide](#)).

**Severance and Conservation Tax.** Every person severing oil or natural gas from the soil of Nebraska must be registered 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.

**Nebraska Prepaid Wireless Surcharge.** Every person making taxable sales of prepaid wireless telecommunications services that include sales of prepaid mobile phones and phone cards, and recharging prepaid phones and cards, must be registered to collect the Nebraska Prepaid Wireless Surcharge.

**Each of the following programs has a separate application form, as indicated. These application forms are all available on the Department's website.**

### **Cigarette and Tobacco Products**

To obtain a Cigarette Wholesale Dealer's Stamping License, Directory License, Tobacco Products License, License to Transport Unstamped Cigarettes, or to register as a Cigarette Manufacturer or Distributor, you must file a [Nebraska Cigarette and Tobacco Products License and Registration Application, Form 20CT](#).

### **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 for Mechanical Amusement Device Decals, Form 54](#).

### **Bingo, Lottery, Raffle, or Lottery by Pickle Card**

To apply for 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, you must file a [Nebraska Application for Bingo, Lottery, Raffle, or Lottery by Pickle Card, Form 50](#).

### **Motor Fuels Taxes**

To apply for a motor fuels license you must file a [Nebraska Motor Fuels License Application, Form 20MF](#).