

Nebraska Change Request

Use Form 22A for individual income tax name/address changes.

1 Nebraska ID Number	3 County of Business Location in Nebraska	Please Do Not Write in This Space
2 Federal Employer ID Number	4 For Department Use Only	

Name and Location Address	Name and Mailing Address
Names on your Certificate, License, or Permit	Names on your Certificate, License, or Permit
Address (Number and Street)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

5 Check All Tax Programs Affected by Request:

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Sales Tax (01) | <input type="checkbox"/> Fiduciary Income Tax (23) | <input type="checkbox"/> Wholesale Cigarette Dealer (47) | <input type="checkbox"/> Litter Fee (67) |
| <input type="checkbox"/> Retailer's Use Tax (02) | <input type="checkbox"/> Corporation Income Tax (24) | <input type="checkbox"/> Tobacco Products (56) | <input type="checkbox"/> Lodging Tax (68) |
| <input type="checkbox"/> Use Tax (04) | <input type="checkbox"/> Financial Institution Tax (24) | <input type="checkbox"/> Unstamped Cigarette Transporter (63) | <input type="checkbox"/> Other _____ |
| <input type="checkbox"/> Prepaid Wireless Surcharge (19) | <input type="checkbox"/> Partnership Income Tax (25) | <input type="checkbox"/> Waste Reduction & Recycling Fee (64) | |
| <input type="checkbox"/> Income Tax Withholding (21) | <input type="checkbox"/> Severance and Conservation Tax (45) | <input type="checkbox"/> Tire Fee (66) | |

Indicate Type of Action Requested by Checking Appropriate Boxes Below

If you have a change in the ownership of your business, or have obtained a different federal employer ID number, you must cancel your certificates, licenses, and permits. The new entity must file a [Nebraska Tax Application, Form 20](#), to obtain its own certificates, licenses, and permits.

6 <input type="checkbox"/> Cancellation	Date of Last Transaction Month ____ Day ____ Year ____	Location of Records
7 <input type="checkbox"/> Reinstatement	Date of Reinstatement Month ____ Day ____ Year ____	Year the Account was Cancelled ____
8 <input type="checkbox"/> Change in Filing Frequency	Request Permission to File Future Returns: <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually	Average Annual Tax Liability \$ _____
	Average is Based on: <input type="checkbox"/> Estimate <input type="checkbox"/> Reported Amounts	Number of Months Used to Compute Average ____

9 Change in Name and Address

If you are changing the names or addresses on your certificates, licenses, or permits (for example, due to a name change, relocation, or correction, and not from a change in ownership or federal ID number), please complete the following information.

New Name and Location Address of Business	New Name and Mailing Address
Name Doing Business As (DBA)	Name
Business Legal Name	
Business Address (Number and Street)	Street or Other Mailing Address
City State Zip Code	City State Zip Code

10 Is this Nebraska location within the city limits?
(1) Yes (2) No

11 Reason for Request

Under penalties of law, I declare that I have examined this request, and to the best of my knowledge and belief, it is correct and complete.

**sign
here**

Signature of Owner, Partner, Member, Corporate Officer, or Duly Authorized Individual Title Date Phone Number

Email Address

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

Retain a copy for your records.

Instructions

Who Must File. A Form 22 should be filed by any taxpayer who:

- Has a name or address change;
- Needs to correct, cancel, reinstate, or change a Nebraska tax certificate, license, or permit; or
- Needs to change the filing frequency for sales and use tax, tire fee, lodging tax, or income tax withholding returns.

One request may be used to correct, cancel, or change more than one certificate, license, or permit held by the taxpayer for the tax programs listed, provided the Nebraska ID number is the same. [Nebraska Change of Address Request for Individual Income Tax Only, Form 22A](#), should be used for individual income tax name and address changes.

When and Where to File. Mail to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903, or fax to 402-471-5927, prior to the change.

Permanently Closing the Business. Form 22 should be filed to cancel one or more of the tax programs listed in line 5. You are required to file all tax returns for tax periods through the date of your last transaction, or the last wage payment made by the date entered on line 6.

Employers who cancel their income tax withholding account should, within 30 days after discontinuing business, file a final [Nebraska Reconciliation of Income Tax Withheld, Form W-3N](#), and attach the state copy of each [Wage and Tax Statement, Federal Form W-2](#), issued to each employee.

Specific Instructions

Line 1. Enter the Nebraska ID number which you hold or have previously held. Do not enter your Social Security number.

Line 2. Enter your federal employer ID number, if you hold one. If one has been applied for, enter "Applied For." If no federal employer ID number is held or has been applied for, enter your Social Security number.

Line 3. Enter the Nebraska county where your business is located.

Name and Address. Enter the name and address as last filed with the Nebraska Department of Revenue (Department) or which is printed on your present certificate, license, or permit. A new name and address should be entered in the area immediately following line 9 of this request.

Line 5. Check the tax programs affected by this request. If there is a change in more than one program, check all appropriate boxes.

Line 6. A taxpayer closing a business must request cancellation of the tax program. A taxpayer having a seasonal type of business may request cancellation of the tax program for the period in which no business activity is conducted. Returns must be filed for all periods ending prior to the date of cancellation.

A change in ownership or type of ownership will require a new certificate, license, or permit. When possible, the [Nebraska Tax Application, Form 20](#), used to obtain a new certificate, license, or permit, should accompany or precede this request for cancellation.

Line 7. A taxpayer who previously cancelled a tax program may have it reinstated provided no change in the business has occurred which would require a new certificate, license, or permit.

Line 8. A taxpayer filing a sales tax, use tax, or tire fee return with a tax liability of \$900 to \$3,000 annually may request a quarterly filing frequency. Those with a tax liability of less than \$900 annually may request an annual filing frequency. Taxpayers 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 may request to file an annual return, rather than quarterly returns.

Changes in filing frequency are not effective until approval has been received from the Department. The taxpayer must complete and file all preidentified returns received for periods prior to the approval.

Line 9. Enter the new name and address. The location address box cannot contain a PO Box Number; it must show the street address. If the taxpayer wants a return to be mailed to a preparer or another person, the name and mailing address should be completed to show this change.

Line 11. Give a detailed explanation of the reason for this request. If there has been a change in ownership, give the name and address of the new owner.

Signature. This request must be signed by the owner, partner, member, corporate officer, or other individual authorized to sign by a [power of attorney](#) on file with the Department.