

# Nebraska Exemption Application for Sales and Use Tax

<p>1 Do you hold, or have you previously held, a Nebraska ID Number?  <input type="checkbox"/> Yes <input type="checkbox"/> No                  If Yes, provide the number: _____</p>	<p>2 Federal Employer ID Number _____</p>	<p>Please Do Not Write In This Space</p>
<p>3 County of Business Location in Nebraska _____</p>		

Name and Location Address			Name and Mailing Address		
Name Doing Business As (dba)			Name		
Legal Business Name					
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

4 Provide a detailed description of your organization's activities. If your organization performs multiple activities or, for health care organizations, operates facilities that offer multiple levels of care, attach a list identifying **each** activity or care level (see Important Note on back).

5 Type of Ownership

(1) <input type="checkbox"/> Sole Proprietorship	(4) <input type="checkbox"/> Corporation	(7) <input type="checkbox"/> Governmental	(10) <input type="checkbox"/> Cooperative
(2) <input type="checkbox"/> Partnership	(5) <input type="checkbox"/> Foreign Corporation (Another State of Country)	(8) <input type="checkbox"/> Fiduciary (Estate or Trust)	(11) <input type="checkbox"/> Limited Liability Company
(3) <input type="checkbox"/> Nonprofit Corporation	(6) <input type="checkbox"/> S Corporation	(9) <input type="checkbox"/> Nonprofit Organization	

<p>6 Accounting Basis</p> <p>(1) <input type="checkbox"/> Cash</p> <p>(2) <input type="checkbox"/> Accrual</p> <p>(3) <input type="checkbox"/> Other _____</p>	<p>7 Accounting Period</p> <p>(1) <input type="checkbox"/> Calendar Year—January 1 to December 31</p> <p>(2) <input type="checkbox"/> Fiscal Year—12 Month Basis Ending _____</p> <p>(3) <input type="checkbox"/> Fiscal Year—52 or 53 Week Basis Ending _____</p>
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8 Identify Owners, Members, Partners, or Corporate Officers (One of the listed individuals must sign as the applicant.)

Social Security Number	Name, Address, City, State, Zip Code

9 Check type of organization upon which you are basing your claim for sales and use tax exemption (see instructions):

**Note: This application will be returned if the requested information is not attached.**

<p>(1) <input type="checkbox"/> A nonprofit organization created <b>exclusively</b> for religious purposes (<b>attach</b> copies of by-laws <b>and</b> either articles of incorporation or constitution).</p> <p>(2) <input type="checkbox"/> A nonprofit educational institution accredited and established under <a href="#">Sales Tax Regulation 1-092, Educational Institutions</a>. See instructions.</p> <p><b>For 3, 4, 5, 7, and 8, attach a copy of your current license or certification. Attach a separate page with a list of any additional types of health care or other activity provided.</b></p> <p>(3) <input type="checkbox"/> Health Care Facility. Check type of facility upon which you are basing your claim for sales and use tax exemption (see instructions).</p> <p>(a) <input type="checkbox"/> Nonprofit Nebraska licensed hospital</p> <p>(b) <input type="checkbox"/> Nonprofit Nebraska licensed skilled nursing facility</p> <p>(c) <input type="checkbox"/> Nonprofit Nebraska licensed nursing facility</p> <p>(d) <input type="checkbox"/> Nonprofit Nebraska licensed assisted living facility</p> <p>(e) <input type="checkbox"/> Nonprofit Nebraska licensed intermediate care facility</p> <p>(f) <input type="checkbox"/> Nonprofit Nebraska licensed intermediate care facility for persons with developmental disabilities</p> <p>(g) <input type="checkbox"/> Nonprofit Nebraska licensed mental health center</p> <p>(h) <input type="checkbox"/> Nonprofit Nebraska certified community-based developmental disabilities service provider</p>	<p>(i) <input type="checkbox"/> Nonprofit Nebraska licensed substance abuse treatment center</p> <p>(j) <input type="checkbox"/> Nonprofit Nebraska center for independent living as defined in 29 U.S.C. § 796a</p> <p>(4) <input type="checkbox"/> A nonprofit Nebraska licensed child-caring agency (see instructions).</p> <p>(5) <input type="checkbox"/> A nonprofit Nebraska licensed child-placing agency.</p> <p>(6) <input type="checkbox"/> A nonprofit organization providing services <b>exclusively</b> to the blind (<b>attach</b> by-laws <b>and</b> either articles of incorporation or constitution).</p> <p>(7) <input type="checkbox"/> A nonprofit Nebraska licensed home health agency, hospice care, or respite care organization.</p> <p>(8) <input type="checkbox"/> A nonprofit Nebraska <b>licensed</b> health clinic when owned by one or more hospitals or the parent corporations of the hospitals (<b>attach</b> a copy of your current license, by-laws, <b>and</b> either articles of incorporation or constitution); or a nonprofit Nebraska <b>licensed</b> health clinic which receives federal funds through the U.S. Public Health Service for the purpose of serving populations that are medically underserved (<b>attach</b> a copy of your current license, Notice of Grant Award and Letter issued by the U.S. Public Health Service, by-laws, <b>and</b> either articles of incorporation or constitution).</p> <p>(9) <input type="checkbox"/> Organization established under the Nebraska Interlocal Cooperation Act with all members consisting of exempt governmental units (<b>attach</b> a copy of the Interlocal Agreement).</p>
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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 Owners, Member, Partner, Corporate Officer, Title Date Phone Number Email Address  
 Person Authorized by Attached Power of Attorney

For Nebraska Department of Revenue Use Only	
<p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Disapproved</p> <p>Exemption Code: _____</p>	<p>Comments: _____</p> <p>_____</p> <p>Authorized Signature _____ Date _____</p>

Mail this application and attachments to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

## Instructions

**Who May File.** Any qualified nonprofit organization wishing to make tax exempt purchases of property or taxable services, to be used by and for the purposes of the exempt facility or activities, or portion of the facility, of the organization.

**Important Note:** Any **nonprofit educational institution** must be accredited regionally or nationally and have its primary campus in Nebraska to be exempt from sales and use tax. Also, any **nonprofit organization** providing any of the types of health care or services in line 9, boxes 3, 4, 5, 7 or 8, on this form must be licensed or certified by the Nebraska Department of Health and Human Services (DHHS) to qualify for exemption from sales and use taxes. There is no sales and use tax exemption available prior to these entities being accredited, licensed, or certified. They CANNOT issue either a [Resale or Exempt Sale Certificate, Form 13](#), or a [Purchasing Agent Appointment, Form 17](#), to any retailer for purchases of property, or to any contractor relating to purchases of building materials for construction or repair projects performed prior to being accredited, licensed, or certified. After an entity becomes accredited, licensed, or certified, and upon completion of the construction project, it may submit a Form 4 exemption application to the Department. If approved, the entity may then file a [Claim for Refund of Sales and Use Tax, Form 7](#), for a refund of the sales tax paid or collected, or the use tax remitted, by any contractor on building materials necessary to construct the facility and qualify the facility for the accreditation, license, or certification. (See [Sales and Use Tax Regulation 1-017.08B, Contractors](#)).

**Where to File.** This application and copies of all required documents and licenses, must be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

**Qualified Organizations.** Only the following organizations qualify for a sales and use tax exemption:

1. Nonprofit organizations created **exclusively** for religious purposes (see [Reg-1-091, Religious Organizations](#)).
2. Public or nonprofit private Nebraska educational institutions as identified in [Reg-1-092, Educational Institutions](#).

**Important Note:** Nonprofit organizations operating any of the types of health care facilities listed below are **only exempt** on purchases for use at the facility, or portion of the facility, covered by the license that is issued for the exempt type of health care provided. Any other types of health care provided **are not** exempt. Organizations making purchases that are shared by an exempt and taxable portion of the organization must allocate the taxable purchase and either remit use tax, or pay sales tax and claim a refund upon proof of proper allocation.

This exemption **does not** necessarily extend to all functions, activities, or purchases for an organization that provides **multiple levels of care**. Organizations providing multiple levels of care, where a portion of the activities within the facility are exempt and other activities are not exempt, **must** provide a list identifying exempt and non exempt portions of the facility or services they provide. For these types of organizations, this exemption applies **only** to the purchases for that portion of the facility that provides the type of health care activities listed below. This exemption is not issued to the entire organization, but is issued for the specific type of licensed nonprofit health care. A separate Form 4 should be submitted for any organization that operates more than one of the types of health care facilities that may qualify for exemption from sales and use tax. Each application must include a copy of the state license issued for that specific type of health care facility.

**Example:** Purchases are made by a nonprofit organization that operates facilities consisting of independent living, licensed assisted living, and licensed skilled nursing care. This nonprofit organization must pay sales and use tax on the purchases related to and used for the independent living portion of the facility. The sales tax exemption is only on those purchases made for the assisted living facility and skilled nursing facility, or that portion of the entire facility that is licensed as an assisted living facility and skilled nursing facility (for example, a specific wing or number of beds within a designated area of a facility) (see [Reg-1-090, Nonprofit Organizations](#)).

3. The following list identifies the specific types of nonprofit licensed or certified health care facilities/providers that may apply for this exemption. The license or certification must be from the Nebraska DHHS.
  - a. Nebraska licensed hospital;
  - b. Nebraska licensed skilled nursing facility;
  - c. Nebraska licensed nursing facility;
  - d. Nebraska licensed assisted living facility;
  - e. Nebraska licensed intermediate care facility;
  - f. Nebraska licensed intermediate care facility for persons with developmental disabilities;
  - g. Nebraska licensed mental health center;
  - h. Nebraska organization certified by the DHHS to provide community-based services to persons with developmental disabilities;
  - i. Nebraska licensed substance abuse treatment center; or
  - j. Nebraska center for independent living as defined in 29 U.S.C. § 796a.

4. A nonprofit Nebraska licensed child-caring agency. This type of agency is one which provides 24-hour daily care, supervision, custody, or control of children in lieu of care or supervision normally exercised by parents in their own home, and is licensed under [Neb. Rev. Stat. §§ 71-1901 to 71-1904](#).

**An organization providing day care, early childhood programs, and periodic care as defined in [Neb. Rev. Stat. § 71-1910](#) is not exempt as a child-caring agency. Note:** Foster care homes **cannot** qualify for this exemption.

5. A nonprofit Nebraska licensed child-placing agency. This type of agency is one which is authorized to place children in foster family homes or to place children for permanent adoption.
6. Nonprofit organizations providing services **exclusively** to the blind.
7. A nonprofit Nebraska licensed home health agency, hospice or hospice service, or respite care service.
8. Nonprofit Nebraska licensed health clinics, when owned or controlled by one or more hospitals, or the parent corporations of the hospitals, for the purpose of reducing the cost of health services; or which receive federal funds through the U.S. Public Health Service for the purpose of serving populations that are medically underserved.

**Nonprofit Organization.** The fact that an organization is nonprofit does not, by itself, entitle the organization to an exemption from sales and use tax. The nonprofit organization must operate one of the specific facilities or activities listed above to qualify for an exemption from sales and use tax. Suborganizations, though operating in support of or under the guidance of an exempt organization, do not necessarily qualify for the exemption. A sales and use tax exemption does not extend to a person or organization purchasing property which will be given or donated to an exempt organization.

9. Interlocal Agreement Entity. A joint entity created by an Interlocal Agreement between two or more exempt governmental units may apply for a sales and use tax exemption number. This joint entity is no longer the exempt governmental unit and must separately apply to be tax-exempt on its purchases. A copy of the Interlocal Agreement must be submitted with the Form 4. The joint entity must be established as set out in the Interlocal Cooperation Act.

**Sales and Use Tax Certificate of Exemption.** Only the organization that is issued the numbered Exempt Organization Certificate of Exemption may make tax exempt purchases of property or taxable services which will be used by and for the exempt facilities or activities of the organization. The organization must give its supplier a [Nebraska Resale or Exempt Sale Certificate, Form 13](#), when making tax exempt purchases. When an organization repeatedly makes the same types of purchases, it may give the retailer a blanket exemption certificate.

**Employee Reimbursement.** Purchases made by employees or members of an exempt entity or organization are subject to sales or use tax. These purchases are taxable even if the employee or member is reimbursed for expenses incurred while conducting business for, or on behalf of, the exempt entity or organization.

### Specific Instructions

Answer all questions on the front of this application. Questions not relating to your organization should be answered by writing "N/A" or "not applicable" on the appropriate lines.

**Line 1.** If you currently have, or have previously been issued, a Nebraska ID number (for example, a sales tax, withholding, corporate, or partnership), enter that number. Do not enter your Social Security number.

**Line 2.** Enter the federal employer ID number.

**Line 4.** Provide a detailed description of the activities or services provided by your organization. If the activities or services are set out in a brochure, pamphlet, or other similar document, please include it.

**Line 8.** Enter the Social Security number, name, and address of the owners. A limited liability company must identify each member. A partnership must identify each partner. A corporation must identify each corporate officer. If additional space is required, attach a list using the same format.

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