

**MEMORANDUM OF UNDERSTANDING**  
**Municipal Request for Sales and Use Tax Return Information and Inspection**

This Memorandum of Understanding (Memorandum) is entered into this \_\_\_\_ day of \_\_\_\_\_, 20\_\_, by and between the Nebraska Department of Revenue (Department), and the certified individual \_\_\_\_\_ (Name), \_\_\_\_\_ (Title), of the Municipality (City or Village) of \_\_\_\_\_.

The purpose of this Memorandum is to ensure that the certified individual, who is authorized to inspect sales and use tax return information pursuant to [Neb. Rev. Stat. § 77-2711\(14\)](#), understands the controls necessary to guarantee that the Department and the certified individual adhere to the confidentiality standards under Nebraska law.

The Department is required by [Neb. Rev. Stat. § 77-2711](#) to keep Nebraska sales and use tax information confidential. The certified individual has signed a Confidential Tax Information Agreement (copy attached) and will submit a request to inspect confidential sales and use tax return information. The certified individual or any other person who violates the confidentiality laws of the State will be guilty of a Class I misdemeanor and subject to other penalties as provided by law. In addition, any certified individual who violates the terms of this Memorandum will not be permitted to request or inspect confidential sales and use tax return information for a period of at least three years following the violation.

To protect the confidentiality of taxpayer information, the Department and the certified individual have mutually agreed to these terms and conditions.

**Terms and Conditions**

1. The Department agrees to provide the certified individual access to confidential sales tax returns and return information for up to 36 months, including, but not limited to:
  - a. Copies of sales tax returns of businesses holding active sales tax permits and which are located within the boundaries of the requesting municipality;
  - b. A list of businesses collecting and remitting sales tax within the boundaries of the requesting municipality;
  - c. Nebraska and Local Business Use Tax Returns, Forms 2, or use tax return information for businesses reporting use tax within the boundaries of the requesting municipality; and
  - d. Other information that may be disclosed pursuant to Nebraska law and authorized by the Tax Commissioner.
2. The Department will not disclose the following information, including, but not limited to:
  - a. Sales tax returns or return information for taxpayers without an active sales tax permit;
  - b. Sales tax returns or return information for taxpayers **not** located in or reporting and remitting sales or use taxes within the boundaries of the requesting municipality;

- c. Sales and use tax refund information relating to the Nebraska Advantage Act, the Employment and Investment Growth Act, or other tax incentive programs unless otherwise authorized under Nebraska law; and
  - d. Any information derived from Department audits, questionnaires, or other documents not explicitly authorized for disclosure by the Tax Commissioner.
3. The certified individual may only view the requested information in the Department's headquarters office at 301 Centennial Mall South, Lincoln, Nebraska; or another office location of the Department as the Tax Commissioner prescribes. The information will be available during regular business hours.
  4. The certified individual may **not** duplicate any requested documents or records, or remove any requested tax return information from the Department's premises.

**Certification of Understanding**

I certify that I have read and acknowledge this Memorandum of Understanding, and agree to abide by the terms and restrictions of this Memorandum.

\_\_\_\_\_ for the MUNICIPALITY OF \_\_\_\_\_  
Name of Certified Individual

**sign here** ▶ \_\_\_\_\_  
Signature of Certified Individual Date

\_\_\_\_\_ for the DEPARTMENT  
Name

**sign here** ▶ \_\_\_\_\_  
Signature Date