NEBRASKA
Good Life. Great Service.
DEPARTMENT OF REVENUE

Please consider registering your NEW business online.
Most permits are available online immediately upon approval.

Nebraska Tax Application

FORM **20**

1 Do you hold, or have you previously held a Nebraska ID number?
☐ Yes ☐ No
If Yes, provide the number: _____

2 Federal Employer ID Number (EIN)

3 County of Business Location Within Nebraska

4 Business Classification Code

Please Do Not Write In This Space

PRINT FORM RESET FORM

Name and Location Address of Business (print clearly)	Name and Mailing Address
Name Doing Business As (dba)	Name
Legal Business Name	
Business Street Address (Do Not Use PO Box)	Street or Other Mailing Address
City State ZIP Code	City State ZIP Code
Business Email	**5** Name and Address of Legal Entity/Owner
Is your Nebraska location within the city limits? (1) ☐ Yes (2) ☐ No	

6 Identify **all** Owners and Spouses (if joint ownership), Partners, Members, or Corporate Officers (one of the listed individuals must sign as applicant).

Social Security Number	Name, Address, City, State, ZIP Code, and Email Address	Title, If Corporate Officer

7 Type of Ownership

(1) ☐ Sole Proprietorship
(2) ☐ Partnership
(3) ☐ Nonprofit Corporation
(4) ☐ Corporation
(5) ☐ Foreign Corporation (another state or country)
(6) ☐ S Corporation
(7) ☐ Governmental
(8) ☐ Fiduciary (Estate or Trust)
(9) ☐ Nonprofit Organization
(10) ☐ Cooperative _____
(11) ☐ Limited Liability Company

8 Accounting Basis
(1) ☐ Cash
(2) ☐ Accrual
(3) ☐ Other _____

9 Accounting Period (Type of Year) (see instructions)
(1) ☐ Calendar – January 1 to December 31
(2) ☐ Fiscal – 12 Month Ending _____
(3) ☐ Fiscal – 52 or 53 Week Ending _____

10 Location of Records
(1) ☐ Same as Location Address
(2) ☐ Same as Mailing Address
(3) ☐ Other Address (provide below)

Address City State ZIP Code

11 Reason for Filing Application – Check Appropriate Boxes. If box 3 is checked, you may cancel your old Nebraska ID number on the final return, on a Form 22, or by providing the number and final date in box 3 below.

(1) ☐ Original Application
(2) ☐ Change in Owners (see When to File instructions)
(3) ☐ Changed Business Entity (To cancel Nebraska ID number of previous entity, write the ID number and final date here: ID #_____ Date_____)

From -	To -
☐ Sole Proprietorship	☐ Sole Proprietorship
☐ Partnership	☐ Partnership
☐ Limited Liability Company	☐ Limited Liability Company
☐ Corporation	☐ Corporation
☐ S Corporation	☐ S Corporation

(4) ☐ Add Tax Program
(5) ☐ Other (attach explanation)

12 Provide a description of your business operations, products that you sell, and services that you provide. If you have a website, provide your URL address.

a. Primary business type: ☐ Retailer ☐ Lessor ☐ Wholesaler ☐ Manufacturer ☐ Construction Contractor ☐ Other
If you marked "Lessor", do you lease motor vehicles to others for periods of longer than 31 days? ☐ Yes ☐ No
b. If your business does not operate year-round, identify the months you operate. _____
c. How many business establishments do you operate: in Nebraska? _____ in U.S.A.? _____
d. If you purchased an existing business, identify the previous owner.

Name Address City ZIP Code Nebraska ID Number

Complete Reverse Side

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. Your filing frequency is based on your estimated annual sales and use 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 and use tax return.

b. Your filing frequency is based on your estimated annual 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 income tax withholding exceed $500? ..... (1) ☐ Yes ☐ No

b. Will your **annual** Nebraska 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: An LLC will have the same filing status for Nebraska purposes as it does for federal purposes and must check either 'corporate' or 'partnership' below, unless it is a disregarded entity.
Is the LLC disregarded for income tax? (See LLC Instructions) ☐ Yes ☐ No

(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): _____

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

15 Miscellaneous Tax Programs

☐ Tire Fee Permit ..... _____
Your filing frequency is 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 ..... _____
Your filing frequency is 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. ..... _____

☐ Remittance Transfer Excise Tax ..... _____

☐ Kratom Product Retailer Excise Tax ..... _____

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 file this tax application online or fax it 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

Free Notification Service to Keep You Aware of Tax Changes and Updates

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

Instructions to Complete Form 20

When to File. This Form 20 is filed to apply for permits, licenses, and registrations required to conduct business in Nebraska. Also, when owners of an existing business change, a Form 20 needs to be filed. A Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application, Form 36 should be filed when a business is being bought or sold. A change in your federal employer ID number (EIN) also requires a new Form 20 and assignment of a new Nebraska ID number.

Line 2. Generally, you should have your EIN prior to applying for a Nebraska tax program license. An EIN can be applied for at irs.gov/businesses. If you are required to have an EIN and you do not have one at the time you submit this application, you must provide the DOR 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. A Form 22 is also used to make any other changes after this Form 20 has been submitted. This includes address, filing frequency, changes of officers, members, or partners, etc.

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. DOR has the legal right to require this information per Neb. Rev. Stat. §§ 77-2705 and 77-27,119. Submit a Nebraska Change Request, Form 22, to update officers, addresses, or any other changes for this business.

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 (DA). This DA 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 DA 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. This Database requires each contractor to elect an option for reporting sales and use tax on building materials. This election will determine if a sales or use tax permit is needed. See Reg-1-017 Contractors.

Lines 13 and 14d. A Power of Attorney, Form 33, is available on DOR'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

The tax programs that can be electronically filed are identified at Online Filing for Nebraska Business Taxes. All 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 do not have an e-file option. 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. Every remote seller and every Multivendor Marketplace Platform (MMP) with more than $100,000 of gross sales or 200 or more transactions in Nebraska is engaged in business in Nebraska. Sales of a remote seller through an MMP count towards the thresholds. Every person, including every MMP making taxable sales in Nebraska, is a retailer, must hold a Nebraska Sales Tax Permit, and must file a Nebraska and Local Sales and Use Tax Return, Form 10. 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 DOR'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 on taxable purchases when the Nebraska sales tax has not been paid. Obtaining a sales tax permit allows you to electronically report and pay both sales tax and use tax on a Form 10. If you are not required to have a sales tax permit, you may apply for a use tax permit.

Income Tax Withholding and Income Tax

Income Tax Withholding. If you have employees or make payments to individuals who are not employees and maintain 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 who is not an employee, for services performed in Nebraska. 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 on payments to certain construction contractors who are not registered on the Contractor Registration Database at dol.nebraska.gov. Nebraska income tax must also be withheld on pension and annuity payments which are subject to federal income tax withholding.

Limited Liability Companies (LLC). Single-member LLCs that are treated as disregarded entities for federal tax purposes are not required to apply for either a corporation license or a partnership license. The LLC's income is reported on the owner's tax return.

Corporation Income Tax. Every business entity subject to federal corporate income tax with Nebraska source income 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 and limited liability companies with Nebraska source income 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.

Partnership Income Tax. The Nebraska Partnership Return of Income, Form 1065N, must be filed by every partnership with Nebraska source income. 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.

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 and GIL 1-19-1 Short-term Rental Licensing, filing, Tax Base, and Collection Responsibilities for Lodging and Sales Taxes). An MMP must obtain both a sales tax permit and a lodging tax permit and collect and remit the sales and lodging taxes for all sales they facilitate. The short-term rental owner, referred to as "Host" is also required to be licensed for sales and lodging taxes.

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, including sales of prepaid mobile phones and phone cards, and recharging prepaid phones and cards, must be registered to collect the Nebraska Prepaid Wireless Surcharge.

Remittance Transfer Excise Tax. Every remittance transfer provider who is a licensee under the Nebraska Money Transmitters Act and who makes or whose authorized delegates make remittance transfers in Nebraska must be registered and file Nebraska Remittance Transfer Excise Tax Return, Form 838. All filers must file on a quarterly basis using DOR's NebFile program.

Kratom Product Retailer Excise Tax. Every person making retail sales of kratom products in Nebraska must be registered and file Nebraska Kratom Product Excise Tax Return, Form 231. All filers must file on a monthly basis using DOR's NebFile program. Combined sales and use tax filers who are required to file Form 231 must file using the same combined Nebraska ID number as used on Form 10.

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

Cigarette and Tobacco Products

To obtain a Stamping Agent's 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.