



## Instructions

**Sales and Use Tax.** Any retailer engaged in business at more than one location must have **each** retail location licensed for sales tax. A [Nebraska Tax Application, Form 20](#), must be submitted to obtain a sales tax permit for each retail location. The permit (license) will identify the ID number assigned to each specific location. The retailer may choose to file a separate [Nebraska and Local Sales and Use Tax Return, Form 10](#), for each location or request permission to file one return under a combined ID number. A Form 20 for each location and a Form 11 may be submitted together. **Two requirements for combined filers are that they file electronically and on a monthly basis.** This application requests permission from the Nebraska Department of Revenue (DOR) to file a monthly Form 10 under a combined Nebraska ID number. To qualify, each retail location must have common ownership. “Common ownership” means the same person or persons own at least 80% of each licensed location. When filing a combined return for sales and use tax, the combined return must be e-filed using DOR’s [NebFile for Business](#) program.

**Adding Business Locations.** When completing a Form 20 for a new sales tax location ID that you want to file under an existing combined ID number, check the box in question 13b(2) and provide the combined ID number. To identify an existing location ID number that you want to file under a combined ID number, complete lines 2, 3, and 6 on Form 11. Locations that are added to the combined return will no longer receive individual returns.

**Litter Fee.** Unlike the option available to sales tax filers to request to file a combined return, litter fee filers are required to file a combined return when they have multiple locations with common ownership. Litter fee filers are **required** to license each location and are also **required** to file a combined return for all locations making sales that are subject to litter fee. A [Nebraska Tax Application, Form 20](#), must be submitted to obtain a litter fee permit for **each** location. This application is used to obtain the combined ID number that they will use to file their combined [Nebraska Litter Fee Return, Form 28](#). All locations filing under the combined return must have common ownership. “Common ownership” means the same person or persons own at least 80% of each licensed location.

**Restrictions.** A combined ID number will not be assigned from this application until each location listed in line 6 has applied for its specific location ID number on a Form 20. In addition, the books, records, and accounts of all locations being combined must be kept at one business location.

If the Form 10 filed under the combined ID number is not filed by the due date, DOR may cancel the retailer’s authorization to file a combined sales and use tax return and require the filing of a separate Form 10 for each location.

**Where to File.** This application may be faxed to 402-471-5927, or be mailed to the Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.

**Do Not Use This Application to Cancel Your Combined ID Number.** The NebFile for Business sales and use tax program allows cancellation of the combined ID number. On the tax period selection page, check the box asking if your business has permanently closed or has been sold. To cancel specific location ID numbers that are sold or no longer making sales, complete a [Nebraska Change Request, Form 22](#).

To cancel the combined litter fee number, check the “discontinuing” block on the face of Form 28 or file a Form 22.

To cancel specific location ID numbers that are no longer making sales subject to litter fee, complete a Form 22 or attach a list to the Form 28 with each location ID number that should be cancelled.

If there is only one business location still operating after all of the other locations are cancelled, the remaining licensed location will begin receiving its own preidentified return.

### Specific Instructions

**Name and Mailing Address Information.** Print the name and mailing address that you want to be used for information purposes, since the sales tax combined filers are required to e-file, the returns will no longer be mailed.

**Line 1.** Enter the federal employer ID number or Social Security number as shown on your federal income tax return.

**Line 2.** Check the type of application requested.

**Line 4.** The Authorized Contact Person will have the authority to receive the combined ID number assigned from this application.

**Line 6.** List all of the Nebraska ID numbers, names, and location addresses to be reported on the combined return. If there is not adequate space for a complete list, attach an additional list. If you are submitting the Form 20 to apply for the location ID numbers at the same time as submitting the Form 11, leave the “Nebraska ID Number” field blank.

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