NEBRASKA
Good Life. Great Service.

DEPARTMENT OF REVENUE

## **Nebraska Application for Direct Payment Authorization**

FORM 20DP

Submit application with \$10 application fee.

1 Nebraska Sales or Use ID Number	2 Federal Employer ID or Social Security Number		Please Do Not Write In This Space		
3 County of Business Location in Nebraska					
Name and Location Address		Name and Mailing Address			
Name Doing Business As (dba)		Name			
Legal Name		Email Address			
Street Address - Do Not Use PO Box		Street or Other Mailing Address			
City State	Zip Code	City	State	Zip Code	
4 Accounting Period (Type of Tax Year)					
(1) Calendar – January 1 to December	er 31 (2)  Fiscal – 12	Month Endin	g (3) Fiscal – 52 or 53 Wee	ek Ending	
5 Location of Books and Records					
(1) Same as Location Address (2) Same as Ma		ailing Addres	os (3) Other Address (Indica	ate below)	
Address			State Zip Code		
6 a Enter the estimated amount of your comcertificate could be used; or \$	npany's <b>annual</b> Nebraska taxable p	ourchases of	property and services, excluding purchas	es for which a resale	
6 b Enter the ImagiNE Nebraska Act application number (if applicable)					
7 Describe how your accounting system is adequate for accruing use tax on taxable purchases.					
8 Person to contact for information about your tax or tax accounting system.					
	an tan on tan accounting cycle				
Name	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. If the application is approved, I agree to accrue and pay to the Tax Commissioner on or before the 20th day of the month following the date of purchase, lease, or rental, all sales and use taxes on purchases of taxable personal property and services. I agree, as the holder of a direct payment permit, not to use it for cash purchases or for purchases of motor vehicles, motorboats, lodging and related services, food and beverages, admissions, and items purchased for resale.					
sign					
Signature of Owners, Partner, Memb Person Authorized by Attached Power		tle	Phone Number	Date	

## Instructions

Who May File. Any company that has annual purchases in Nebraska of at least \$3 million of taxable personal property and services, excluding purchases for which a resale certificate could be used, or has an ImagiNE Nebraska Act application, may apply for direct payment authorization. For a company with multiples ImagiNE Nebraska Act applications, a separate Form 20DP must be completed for each ImagiNE Nebraska Act application, unless the company has at least \$3 million of taxable personal property and services, excluding purchases for which a resale certificate could be used. The application fee is \$10 and is not refundable.

If this application is approved, you will be issued a Direct Payment Permit (DPP). The effective date will be printed on the DPP. Companies that are applying for a DPP because they have an ImagiNE Nebraska Act application pending will not be approved until the ImagiNE Nebraska Act agreement has been executed. For additional information, refer to Sales and Use Tax Reg-1-097, Direct Payment Permit. Whenever a name or address change occurs, you should request an updated DPP containing the new information.

**Line 1.** Enter your Nebraska sales or use tax ID number. You must have a Nebraska sales or use tax ID number prior to applying for a DPP.

**Line 6a.** Enter the annual taxable purchases in Nebraska of property and services excluding purchases for resale.

**Line 6b.** If you have submitted an ImagiNE Nebraska Act application, enter the ImagiNE Nebraska Act application number. Do not complete 6b, if you have not submitted an ImagiNE Nebraska Act application. The DPP is limited to the ImagiNE Nebraska Act location unless line 6a is at least \$3 million.

**Email.** By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."