



Nebraska Exemption Application

FORM

for Sales and Use Tax

- Read instructions on reverse side
- Please type or print

4 ▲

PLEASE DO NOT WRITE IN THIS SPACE

| | | | |
|---|--|---|--------------------|
| 1 Do you hold or have you previously held a Nebraska I.D. No.? <input type="checkbox"/> YES <input type="checkbox"/> NO If Yes, give number: _____ | 2 Federal Employer I.D. or Social Security No. _____ | 3 County of Business Location in Nebraska _____ | For Dept. Use Only |
|---|--|---|--------------------|

| NAME AND LOCATION ADDRESS | | | NAME AND MAILING ADDRESS | | |
|---------------------------|-------------|----------------|---------------------------------------|-------------|----------------|
| Name _____ | | | 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

5 Type of Ownership

- | | | | |
|--|---|--|---|
| (1) <input type="checkbox"/> Sole Proprietorship | (4) <input type="checkbox"/> Domestic Corporation | (7) <input type="checkbox"/> Governmental | (10) <input type="checkbox"/> Cooperative |
| (2) <input type="checkbox"/> Partnership | (5) <input type="checkbox"/> Foreign Corporation | (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"/> Domesticated Corporation | (9) <input type="checkbox"/> Nonprofit Organization | |

6 Accounting Period

- (1) Calendar Year — January 1 to December 31
- (2) Fiscal Year — 12 Month Basis Ending _____
- (3) Fiscal Year — 52 or 53 Week Basis Ending _____

7 Accounting Basis

- (1) Cash
- (2) Accrual
- (3) Other _____

8 Identify Owner, Members, Partners, or Corporate Officers

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

9 Location of Records

- (1) Same as Location Address
- (2) Same as Mailing Address
- (3) Other (Identify) _____
- Address _____ City _____ State _____ Zip Code _____

10 Check type of organization upon which you are basing your claim for sales and use tax exemption:

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

- | | |
|--|--|
| (1) <input type="checkbox"/> An organization created exclusively for religious purposes (attach by-laws and either articles of incorporation or constitution). | (6) <input type="checkbox"/> A nonprofit organization providing services exclusively to the blind (attach by-laws and either articles of incorporation or constitution). |
| (2) <input type="checkbox"/> An educational institution established under the provisions of Chapter 79 or 85 of the Nebraska Statutes. | (7) <input type="checkbox"/> A nonprofit Nebraska licensed organization providing services primarily for home health care purposes (attach copy of current license). |
| (3) <input type="checkbox"/> A nonprofit Nebraska licensed hospital, skilled nursing facility, intermediate care facility, or nursing facility (attach copy of current license). | (8) <input type="checkbox"/> A nonprofit Nebraska licensed health clinic when owned by two or more hospitals or the parent corporations of the hospitals, or which receives funds under the Urban or Rural Health Initiative Program (attach a copy of your current license and by-laws and either articles of incorporation or constitution). |
| (4) <input type="checkbox"/> A Nebraska licensed child-caring agency (attach copy of current license) (see instructions). | |
| (5) <input type="checkbox"/> A Nebraska licensed child-placing agency (attach copy of current license). | |

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

Authorized Signature _____ Title _____ Date _____ Telephone Number _____

FOR NEBRASKA DEPARTMENT OF REVENUE USE ONLY

APPROVED

DISAPPROVED

Exemption Code: _____

COMMENTS: _____

Authorized Signature _____ Date _____

Have questions? Check our Web site: www.nol.org/revenue or call 1-800-742-7474 (in Lincoln, call 471-5729).

Mail this application and attachments to: NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98923, LINCOLN, NE 68509-8923

INSTRUCTIONS

WHO MAY FILE. An exemption application for sales and use tax may be completed by any qualified organization wishing to make purchases of property to be used by and for the purposes of the organization without payment of sales and use tax.

WHERE TO FILE. This application must be mailed to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923.

QUALIFIED ORGANIZATIONS. Organizations qualifying for a sales and use tax exemption include:

1. Organizations created **exclusively** for religious purposes (see Sales and Use Tax Regulation 1-091).
2. Nonprofit organizations providing services exclusively to the blind.
3. Public or private Nebraska educational institutions established under Chapter 79 or 85 of the Nebraska Statutes.
4. Nebraska licensed nonprofit hospitals.
5. Nebraska licensed nonprofit skilled nursing facilities.
6. Nebraska licensed nonprofit intermediate care facilities.
7. Nebraska licensed nonprofit nursing facilities.
8. Nebraska licensed nonprofit home health care organizations.
9. Nebraska licensed nonprofit health clinic, when owned or controlled by two or more hospitals or the parent corporations of the hospitals or which receives funds under the Urban or Rural Health Initiative Program of the United States Public Health Service.
10. Nebraska licensed child-caring agency. This 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 sections 71-1901 to 71-1904.

An organization providing day care, early childhood programs, and periodic care as defined in section 71-1910 is not exempt as a child-caring agency.
NOTE: Foster care homes **cannot** qualify for an exemption.

11. Nebraska licensed child-placing agency. This agency is one that is authorized to place children in foster family homes or to place children for permanent adoption.

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 be one of the organizations listed in the above paragraph before it can qualify for exemption. 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.

SALES AND USE TAX EXEMPTION CERTIFICATE. Only the organization issued the exemption certificate may purchase property which will be used by and for the purposes of the organization without payment of sales and use tax. The organization must give its supplier a Nebraska Resale or Exempt Sale Certificate, Form 13, at the time of each purchase as proof of its exempt status. When an organization repeatedly makes the same type of purchase, it may give the retailer a blanket exemption certificate covering future purchases of similar property for a period of three years from the date of issuance.

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 line(s).

LINE 1. If you currently have or have previously been issued a Nebraska identification number such as a sales tax number, corporate identification number, or partnership identification number, enter that number. Do not enter your social security number.

LINE 2. Enter the federal employer identification number or social security number which will be entered on your federal income tax return.

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 as part of this application.

LINE 5. Enter the type of ownership under which your organization is operated. A partnership includes any type of partnership such as general, limited, and joint venture. A nonprofit corporation is one in which no part of the income is distributed to its members, directors, or officers. A domestic corporation is one which was organized under the laws of this state and has qualified to transact business in this state. A foreign corporation is one which was organized under the laws of another state. A domesticated corporation is a foreign corporation that has qualified to conduct activities in Nebraska.

LINE 8. Enter the social security number, name, and address of the owner(s). A sole proprietor must enter his or her social security number, name, and address. A partnership should identify each partner. A corporation should identify each corporate officer. A limited liability company should identify each member. If additional space is required, attach a list using the same format.

LINE 9. Enter the location where your records are maintained to support the exempt purchases of the organization. If records are maintained at more than one location, enter the location where the majority of your books and records are maintained. These records must contain sufficient information for the Nebraska Department of Revenue to verify the sales and use tax exemption.

AUTHORIZED SIGNATURE. This application must be signed by the owner, member, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue.