

# Nebraska Exemption Application for Sales and Use Tax

<p><b>1</b> Do you hold, or have you previously held, a Nebraska ID Number?  <input type="checkbox"/> Yes <input type="checkbox"/> No                  If Yes, provide the number: _____</p>	<p><b>2</b> Federal Employer ID Number _____</p>	<p><b>Please Do Not Write In This Space</b></p>
<p><b>3</b> County of Business Location in Nebraska _____</p>		

Name and Location Address			Name and Mailing Address		
Name Doing Business As (dba)			Name		
Legal Business 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. If your organization performs multiple activities or, for health care organizations, operates facilities that offer multiple levels of care, attach a list identifying **each** activity or care level (see Important Note on back).

**5** Type of Ownership

(1) <input type="checkbox"/> Sole Proprietorship	(4) <input type="checkbox"/> Corporation	(7) <input type="checkbox"/> Governmental	(10) <input type="checkbox"/> Cooperative
(2) <input type="checkbox"/> Partnership	(5) <input type="checkbox"/> Foreign Corporation (Another State of Country)	(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"/> S Corporation	(9) <input type="checkbox"/> Nonprofit Organization	

<p><b>6</b> Accounting Basis</p> <p>(1) <input type="checkbox"/> Cash</p> <p>(2) <input type="checkbox"/> Accrual</p> <p>(3) <input type="checkbox"/> Other _____</p>	<p><b>7</b> Accounting Period</p> <p>(1) <input type="checkbox"/> Calendar Year—January 1 to December 31</p> <p>(2) <input type="checkbox"/> Fiscal Year—12 Month Basis Ending _____</p> <p>(3) <input type="checkbox"/> Fiscal Year—52 or 53 Week Basis Ending _____</p>
---	---

**8** Identify Owners, Members, Partners, or Corporate Officers (One of the listed individuals must sign as the applicant.)

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

**9** Check type of organization upon which you are basing your claim for sales and use tax exemption (see instructions):

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

<p>(1) <input type="checkbox"/> A nonprofit organization created <b>exclusively</b> for religious purposes (<b>attach</b> copies of by-laws <b>and</b> either articles of incorporation or constitution).</p> <p>(2) <input type="checkbox"/> A nonprofit educational institution accredited and established under <a href="#">Sales Tax Regulation 1-092, Educational Institutions</a>. See instructions.</p> <p><b>For 3, 4, 5, 7, and 8, attach a copy of your current license or certification. Attach a separate page with a list of any additional types of health care or other activity provided.</b></p> <p>(3) <input type="checkbox"/> Health Care Facility. Check type of facility upon which you are basing your claim for sales and use tax exemption (see instructions).</p> <p>(a) <input type="checkbox"/> Nonprofit Nebraska licensed hospital</p> <p>(b) <input type="checkbox"/> Nonprofit Nebraska licensed skilled nursing facility</p> <p>(c) <input type="checkbox"/> Nonprofit Nebraska licensed nursing facility</p> <p>(d) <input type="checkbox"/> Nonprofit Nebraska licensed assisted living facility</p> <p>(e) <input type="checkbox"/> Nonprofit Nebraska licensed intermediate care facility</p> <p>(f) <input type="checkbox"/> Nonprofit Nebraska licensed intermediate care facility for persons with developmental disabilities</p> <p>(g) <input type="checkbox"/> Nonprofit Nebraska licensed mental health center</p> <p>(h) <input type="checkbox"/> Nonprofit Nebraska certified community-based developmental disabilities service provider</p>	<p>(i) <input type="checkbox"/> Nonprofit Nebraska licensed substance abuse treatment center</p> <p>(j) <input type="checkbox"/> Nonprofit Nebraska center for independent living as defined in 29 U.S.C. § 796a</p> <p>(4) <input type="checkbox"/> A nonprofit Nebraska licensed child-caring agency (see instructions).</p> <p>(5) <input type="checkbox"/> A nonprofit Nebraska licensed child-placing agency.</p> <p>(6) <input type="checkbox"/> A nonprofit organization providing services <b>exclusively</b> to the blind (<b>attach</b> by-laws <b>and</b> either articles of incorporation or constitution).</p> <p>(7) <input type="checkbox"/> A nonprofit Nebraska licensed home health agency, hospice care, or respite care organization.</p> <p>(8) <input type="checkbox"/> A nonprofit Nebraska <b>licensed</b> health clinic when owned by one or more hospitals or the parent corporations of the hospitals (<b>attach</b> a copy of your current license, by-laws, <b>and</b> either articles of incorporation or constitution); or a nonprofit Nebraska <b>licensed</b> health clinic which receives federal funds through the U.S. Public Health Service for the purpose of serving populations that are medically underserved (<b>attach</b> a copy of your current license, Notice of Grant Award and Letter issued by the U.S. Public Health Service, by-laws, <b>and</b> either articles of incorporation or constitution).</p> <p>(9) <input type="checkbox"/> Organization established under the Nebraska Interlocal Cooperation Act with all members consisting of exempt governmental units (<b>attach</b> a copy of the Interlocal Agreement).</p>
---	---

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 Owners, Member, Partner, Corporate Officer, Person Authorized by Attached Power of Attorney \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Phone Number \_\_\_\_\_ Email Address \_\_\_\_\_

For Nebraska Department of Revenue Use Only	
<p><input type="checkbox"/> Approved</p> <p><input type="checkbox"/> Disapproved</p> <p>Exemption Code: _____</p>	<p>Comments: _____</p> <p>_____</p> <p>Authorized Signature _____ Date _____</p>

Mail this application and attachments to: **Nebraska Department of Revenue, PO Box 98903, Lincoln, NE 68509-8903.**  
**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**