

Under [Neb. Rev. Stat. §§ 77-2707 & 77-27,110](#), if any person liable for sales and use taxes, withholding, or income taxes sells a business or stock of goods, or quits the business, the buyer must withhold an amount from the purchase price sufficient to cover any sales and use tax, income tax withholding, or income tax liability; or obtain certification from the Nebraska Department of Revenue showing that all tax liabilities have been paid. If the buyer fails to do so, he or she is liable for the taxes due to the extent of the purchase price, valued in money.

Buyer's Information					
Name			Business Name (if different)		
Address (Street or other mailing address)			Business Address (Street or other mailing address)		
City	State	Zip Code	City	State	Zip Code
Nebraska ID Number			Federal ID Number		

Name and Address of Alternative Recipient to Whom Tax Clearance Should be Sent (if different from buyer)					
Name			Business Name (if different)		
Address (Street or other mailing address)			Business Address (Street or other mailing address)		
City	State	Zip Code	City	State	Zip Code

How would you like this delivered?

- Mail
- Email address \_\_\_\_\_
- Fax number \_\_\_\_\_

I, the buyer, understand that under Nebraska law, any buyer purchasing a business or its assets has a statutory obligation to ensure any tax liabilities are paid before the seller receives anything from the sale. I also understand that failure to do so results in the transfer of the liability to me, up to the amount of the purchase price valued in money, including any assumption of debt. By signing this form, I acknowledge this responsibility and request that the Nebraska Department of Revenue provide me with the amount of income tax withholding, sales and use tax, and income tax liability owed by the seller, so that the proper amounts may be withheld from the purchase price. If there are no taxes currently owed, I request a Certificate of Clearance stating this.

**sign  
here** ▶

\_\_\_\_\_  
Signature of Applicant/Buyer

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name of Applicant/Buyer

Seller's Information					
Name			Business Name (if different)		
Address (Street or other mailing address)			Business Address (Street or other mailing address)		
City	State	Zip Code	City	State	Zip Code
Nebraska ID Number			Federal ID Number		

I, the seller, understand that under Nebraska law, all tax information is confidential. By signing this form, I grant the applicant/buyer a Power of Attorney limited to obtaining this business's confidential tax liability information, and authorize the Nebraska Department of Revenue to disclose confidential income tax withholding, sales and use tax, and income tax liability information to the applicant/buyer.

**sign  
here** ▶

\_\_\_\_\_  
Signature of Seller

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name of Seller

Mail this application to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

**revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729**

**Retain a copy for your records.**

## Instructions

**Who Must File.** Any person purchasing a business, or the assets of a business, may apply to the Nebraska Department of Revenue (Department) to obtain either: (1) the amount of taxes owed by the selling business; or (2) clearance indicating that no taxes are owed. If taxes are owed by the selling business, the buyer must withhold the amount of tax liability from the purchase price up to the amount of the entire purchase price, valued in money, including any debts assumed by the buyer. Failure to either withhold the amount of taxes due the State of Nebraska or obtain a tax clearance could result in the buyer becoming liable for the entire amount of the tax liability as a successor to the seller of the business.

Also, a business owner may obtain a tax clearance without an identified buyer by completing the “Seller’s Information” section and leaving the “Buyer’s Information” section blank.

**When and Where to File.** The completed Tax Clearance Application, Form 36, must be filed before the Department will provide any of the seller’s confidential tax information to a buyer for purposes of tax clearance. This form should be filed with the Department at least 15 days before any sale of the business or its assets is completed. This form may be mailed, sent by fax, or scanned and sent by email to the Department.

The Tax Clearance Application may be submitted in a variety of different ways:

- Email to [rev.taxclear@nebraska.gov](mailto:rev.taxclear@nebraska.gov);
- Fax 402-471-5929; or
- Mail to Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.

**Name and Address.** If the buyer is seeking a tax clearance, the name and address of **both** the buyer and seller of the business or its assets must be completed. If there is no buyer, the name and address of the business owner must be completed in the “Seller’s Information” section. If the buyer or seller is a corporation, partnership, S corporation, estate or trust, limited liability company (LLC), or other pass-through entity, enter the name and the business address, if it is different from the mailing address.

**Nebraska or Federal ID Number.** If the buyer is seeking a tax clearance, the Nebraska or federal ID numbers of both the buyer and seller must also be provided. The Nebraska or federal ID number must always be provided for the business owner in the “Seller’s Information” section. If the buyer or the seller has a Nebraska ID number, that is all that is required. If the buyer or the seller has no Nebraska ID number, the federal ID number must be provided so that the Department can accurately identify the business. If the buyer or seller is an individual, the Social Security number must be entered. If the buyer or seller is a corporation, partnership, S corporation, estate or trust, LLC, or other pass-through entity, enter the Nebraska or federal ID number of the business entity.

**Alternate Recipient.** If the buyer wants someone other than the buyer to receive the tax clearance information from the Department (for example, the buyer’s attorney or banker), enter the name and address of that person in this section. If not, this section should be left blank.

**Signature.** If the buyer is seeking a tax clearance, both the buyer and the seller must sign and date Form 36. If not, only the business owner must sign. If the buyer or seller is a partnership, all partners must sign, unless one is duly authorized to act in the name of the partnership. Nebraska has adopted the Uniform Partnership Act of 1998 ([Neb. Rev. Stat. §§ 67-401 to 67-467](#)) making each partner a business agent duly authorized to act for any partnership formed in Nebraska. Authorized signatures for nonresident partnerships will be governed by the laws of the state where the partnership was formed.

If the buyer or seller is a corporation or association, an officer having authority to bind the entity must sign the Form 36. The officer signing must include his or her official title on the signature line.

If the buyer or seller is a Nebraska LLC, all the members must sign, unless a manager is duly authorized to act in the name of the LLC. Authorized signatures for nonresident LLCs will be governed by the laws of the state where the LLC was organized.