

Tax Clearance Application

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Under Neb. Rev. Stat. § 77-2707, if any person liable for sales and use taxes sells a business or stock of goods, or quits the business, the purchaser must withhold an amount from the purchase price sufficient to cover any sales and use taxes or obtain certification from the Nebraska Department of Revenue showing that all tax liabilities have been paid. If the purchaser fails to do so, he or she is liable for the sales and use taxes due, to the extent of the purchase price, valued in money. A purchaser may also be liable as a transferee under Neb. Rev. Stat. § 77-27,110 for withholding and delinquent income taxes, generally up to the value of the assets received from the transferor.

Buyer's Information						
Name			Business Name (if differen	it)		
Address (Street or other mailing address)			Business Address (Street of	Business Address (Street or other mailing address)		
City	State	Zip Code	City	State	Zip Code	
		F			P	
Nebraska ID Nu	ımher		Federal ID Number			
Nobraoka 15 TK			r odorar ib ryambor			
Name and Address of Alternative Recipient to Whom Tax Clearance Should be Sent (if different from buyer)						
N	-			Business Name (if different)		
Name			Business Name (if differen	π)		
Address (Street or other mailing address)			Business Address (Street of	Business Address (Street or other mailing address)		
City	State	Zip Code	City	State	Zip Code	
How would you like this delivered?						
□ M-2						
Mail Mail						
By Secured email to email address						
Fax number						
T dx Humber						
I, the buyer, understand that under Nebraska law, any buyer purchasing a business or its assets has a statutory obligation to ensure any tax						
	abilities are paid before the seller receives any					
	the amount of the purchase price valued in money for sales and use taxes, including any assumption of debt, and up generally to the value of the assets received for withholding and delinquent income taxes By signing this form, I acknowledge this responsibility and request that the Nebraska Department					
0	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 sales and use taxes currently owed, I request a Certificate of Clearance stating this. A						
tax clearance letter cannot waive income tax transferee liability in any circumstance.						
sign						
here s	ignature of Applicant/Buyer		Title		Date	
P	Print Name of Applicant/Buyer					
Seller's Information Name Business Name (if different)						
Name			Business Name (ii dineren			
A -l -l / Ot			During and Addison (Other et al			
Address (Street	or other mailing address)		Business Address (Street of	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					
C	confidential income tax withholding, sales and use tax, income tax, and other tax programs' liability information to the applicant/buyer.					
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sign here	Sanature of Caller		T:al -		Data	
nere'	ignature of Seller		Title		Date	
_						
P	rint Name of Seller					

Instructions

Who May Apply. 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 sales and use 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 sales and use tax liability as a successor to the seller of the business. A purchaser is also liable under transferee liability for withholding and delinquent income taxes up to the value of the assets received from the transferor.

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 Apply. The completed Tax Clearance Application, Form 36, must be received 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 received by the Department at least 60 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 obtained or submitted in a variety of different ways:

- Visit revenue.nebraska.gov;
- Call 800-742-7474 (NE and IA) or 402-471-5729;
- Email to 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. Otherwise, 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.

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). 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.

What You Can Expect. The buyer or authorized recipient can expect either a letter from the Department granting clearance for sales and use taxes through a given month as well as a paid through month on any other tax programs the seller is licensed for, a letter indicating what balances or deficiencies were discovered, or a letter indicating that a review of the seller's books will be necessary. If a review is necessary, a letter providing the results of the review will be provided when the review is complete.