

Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application

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 (DOR) 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.

Type of Application

- Tax Clearance under Neb. Rev. Stat. § 77-2707 Tax Status, Confirmation of Current Liabilities Only

Purchaser's Information

Name	Business Name (if different)
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Mailing Address

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)
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Mailing Address

City State Zip Code

How would you like this delivered?

- Mail
 Secured email address _____
 Fax number _____

I, the purchaser, declare under penalties of law that I have reviewed the instructions and understand my rights and responsibilities associated with filing this form.

**sign
here** →

Signature of Purchaser Title Date

Print Name of Purchaser

Seller's Information

Name	Business Name (if different)
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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, declare under penalties of law that I have reviewed the instructions and understand my rights and responsibilities associated with filing this form. I further understand that under Nebraska law, all tax information is confidential. By signing this form, I grant the applicant/purchaser a Power of Attorney limited to obtaining this business's confidential tax liability information, and authorize DOR to disclose confidential income tax withholding, sales and use tax, income tax, and other tax programs' liability information to the purchaser.

**sign
here** →

Signature of Seller Title Date

Print Name of Seller

revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729
Retain a copy for your records.

Instructions

Who May Apply. Any person who owns a business, any person buying or selling a business or the stock of goods or the assets of a business, may apply to DOR to obtain either: (1) a tax status letter; or, if the sale of a business is contemplated, (2) a tax clearance letter.

Tax Status. A tax status letter reports the current liabilities as they appear in DOR records. This letter does not release the recipient from any other or further liability that may be discovered.

Tax Clearance Certificate. A tax clearance certificate assures the purchaser that no sales and use tax is due. If taxes are owed by the selling business, the purchaser 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 purchaser. Failure to either withhold the amount of taxes due the State of Nebraska or obtain a tax clearance certificate could result in the purchaser becoming liable for the entire amount of the sales and use tax liability as a successor to the seller of the business. A purchaser may also be liable for withholding and delinquent income taxes of the seller up to the value of the assets received from the transferor. A business owner may obtain a tax clearance certificate without an identified purchaser by completing the "Seller's Information" section and leaving the "Purchaser's Information" section blank.

When and Where to Apply. The completed Tax Clearance Application, Form 36, must be received before DOR will provide any of the seller's confidential tax information to a purchaser for purposes of tax clearance. This form should be received by DOR 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 DOR.

The Certificate of Tax Clearance or Confirmation of Current Tax Liabilities Application may be obtained or submitted in five different ways:

- Visit revenue.nebraska.gov;
- Call 800-742-7474 (NE and IA) or 402-471-5729;
- Fax 402-471-5929;
- [Click here to file your Form 36](#); or
- Mail to Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.
- Email questions to rev.taxclear@nebraska.gov.

Name and Address. If the purchaser is seeking a tax clearance or tax status, the name and address of **both** the purchaser and seller of the business or its assets must be completed. Otherwise, the name and address of the selling business owner must be completed in the "Seller's Information" section. If the purchaser 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 purchaser is seeking a tax clearance, the Nebraska or federal ID numbers of both the purchaser and seller must also be provided. The Nebraska or federal ID number must always be provided for the selling business owner in the "Seller's Information" section. If the purchaser or the seller has a Nebraska ID number, that is all that is required. If the purchaser or the seller has no Nebraska ID number, the federal ID number must be provided so that DOR can accurately identify the business. If the purchaser or seller is an individual, the Social Security number must be entered. If the purchaser 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 purchaser wants someone other than the purchaser to receive the tax clearance or tax status information from DOR (for example, the purchaser's attorney or banker), enter the name and address of that person in this section.

Signature. If the purchaser is seeking a tax clearance or tax status, both the purchaser and the seller must sign and date the Form 36. If not, only the business owner must sign. If the purchaser 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 purchaser 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 purchaser 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

Tax Status. The applicant can expect a report of the current liabilities owed. The tax status letter does not release the recipient from any tax liability.

Tax Clearance. The applicant can expect either a letter from DOR 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 an audit or review of the seller's books will be necessary. If an audit or review is necessary, DOR will provide the applicant a letter detailing the results of the audit or review within 60 days after all records are received.