

# Nebraska Exemption Certificate for Native American Indians

• Read instructions on reverse side

NAME & MAILING ADDRESS OF NATIVE AMERICAN INDIAN			NAME & MAILING ADDRESS OF RETAILER, EMPLOYER, OR COUNTY OFFICIAL		
Name			Name		
Street or Other Mailing Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
County	Nebraska State Tax Exemption I.D. Card Number or Social Security Number		Invoice Number or Description of Property		

Type of Exemption Claimed

- |  |  |
|--|--|
| <input type="checkbox"/> Individual income tax on income earned from sources <b>within the boundaries of an Indian reservation in Nebraska.</b>  | <input type="checkbox"/> Motor vehicle excise tax on a motor vehicle registered at a location <b>within the boundaries of an Indian reservation in Nebraska.</b> |
| <input type="checkbox"/> Sales and use tax on tangible personal property and taxable services where possession is taken <b>within the boundaries of an Indian reservation in Nebraska.</b> | <input type="checkbox"/> Personal property tax on property located <b>within the boundaries of an Indian reservation in Nebraska.</b>                            |
| <b>Blanket Certificate</b> <input type="checkbox"/> If this block is checked, this certificate covers all recurring purchases and is valid until revoked in writing by the purchaser.      | <input type="checkbox"/> Other   |
| <input type="checkbox"/> Withholding tax on wages earned for services performed <b>within the boundaries of an Indian reservation in Nebraska.</b>   |  |

Under penalty of law, I declare that I have examined this certificate and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to the exemption indicated above as a Native American Indian.

**sign  
here** ▶

Signature of Native American Indian

Date

## INSTRUCTIONS

**WHO MUST FILE.** Any Native American Indian claiming exemption from Nebraska taxation under the guidelines issued by the Nebraska Department of Revenue, must provide the Nebraska Exemption Certificate for Native American Indians, Form 26. This form is not necessary where there is an on-reservation sale of less than \$50.

**WHEN AND WHERE TO FILE.** A Native American Indian must file this certificate with the retailer, employer or county official located within the boundaries of an Indian reservation in Nebraska at the time an exemption is claimed. For audit purposes, it must be retained with the business records of the retailer, employer, or county official.

### SPECIFIC INSTRUCTIONS

**TAX IDENTIFICATION NUMBER.** Enter your Nebraska State Tax Exemption Identification Card number in this space if a card and number have been assigned; otherwise enter your social security number.

**INVOICE NUMBER OR DESCRIPTION OF PROPERTY.** This space will not apply if the

exemption is being claimed for Nebraska income or withholding taxes.

**TYPE OF EXEMPTION CLAIMED.** Indicate the tax for which exemption is claimed by checking the appropriate box or listing the tax in the space provided.

**BLANKET SALES AND USE TAX CERTIFICATE OF EXEMPTION.** Purchasers may issue a blanket sales and use tax certificate of exemption (blanket certificate) by placing a check mark in the box labeled "Blanket Certificate." A blanket certificate covers all recurring purchases of taxable tangible personal property and taxable services and is valid until revoked in writing by the purchaser. Failure to issue a blanket certificate will require the purchaser to issue a Nebraska Exemption Certificate for Native American Indians, Form 26, for each purchase of \$50 or more.

**PENALTY.** Any Native American Indian who wrongfully completes a Nebraska Exemption Certificate for Native American Indians, Form 26, with intent to avoid payment of the tax, is liable for the tax, interest, and penalty, and may be guilty of a misdemeanor.