

Nebraska Exemption Certificate

for Native American Reservation Indians

Form
26

Name and Mailing Address of Native American Reservation Indian		Name and 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 ID 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 within the boundaries of an Indian reservation in Nebraska. | <input type="checkbox"/> Motor vehicle excise tax on a motor vehicle registered at a location within the boundaries of an Indian reservation in Nebraska. |
| <input type="checkbox"/> Sales and use tax on tangible personal property and taxable services where possession is taken within the boundaries of an Indian reservation in Nebraska. | <input type="checkbox"/> Personal property tax on property located within the boundaries of an Indian reservation in Nebraska. |
| <input type="checkbox"/> Blanket Certificate <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"/> Income tax withholding on wages earned for services performed within the boundaries of an Indian reservation in Nebraska. | |

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 Reservation Indian.

**sign
here**

Signature of Native American Indian

Date

Do not send this certificate to the Nebraska Department of Revenue.

7-127-1976 Rev. 1-2016
Supersedes 7-127-1976 Rev. 10-2015

Instructions

Who Must File. Any Native American Reservation 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 Reservation 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 Reservation Indian living within the boundaries of an Indian reservation in Nebraska, must file this certificate with the retailer, employer, or county official at the time an exemption is claimed. For audit purposes, the Form 26 must be retained with the business records of the retailer, employer, or county official.

Specific Instructions

Tax ID Number. Enter your Nebraska State Tax Exemption ID Card number in this space if a card and number have been assigned; otherwise enter your Social Security number. To apply for a Nebraska State Tax Exemption ID Card number, a [Nebraska Application for State Tax Exemption ID Card, Form 25](#), must be submitted.

Invoice Number or Description of Property. This space will not apply if the exemption is being claimed for Nebraska income taxes or income tax withholding.

Type of Exemption Claimed. Indicate the tax for which an exemption is claimed by checking the appropriate box or listing the tax in the space provided.

Blanket Sales and Use Tax Exemption Certificate. Purchasers may issue a blanket sales and use tax exemption certificate (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 Form 26 for each purchase of \$50 or more.

Penalty. Any Native American Reservation Indian who wrongfully completes a 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.