

Nebraska Exemption Certificate for Native Americans

FORM
26

Name and Residential Address of Native American			Name and Mailing Address of Retailer, Employer, or County Official		
Name			Name		
Street Address			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Mailing Address of Native American			Invoice Number or Description of Property		
Mailing Address (If different from Residential Address)					
City	State	Zip Code			
County	Nebraska Native American Tax Exemption ID Card Number or Social Security Number				

Type of Exemption Claimed

- | | |
|--|---|
| <input type="checkbox"/> Individual income tax on income earned from sources within an Indian reservation or on Indian country in Nebraska.

<input type="checkbox"/> Sales and use tax on tangible personal property and taxable services where possession is taken within an Indian reservation or on Indian country in Nebraska.

<div style="margin-left: 20px;"> 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. </div>
<input type="checkbox"/> Income tax withholding on wages earned for services performed within an Indian reservation or on Indian country in Nebraska. | <input type="checkbox"/> Motor vehicle taxes on a motor vehicle registered at a location within an Indian reservation or on Indian country in Nebraska.

<input type="checkbox"/> Personal property tax on property owned by a Native American and located within an Indian reservation or on Indian country in Nebraska.

<input type="checkbox"/> Other |
|--|---|

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 living within an Indian reservation or on Indian country in Nebraska.

sign
here

Signature of Native American

Date

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

Instructions

Who Must File. Any Native American claiming exemption from Nebraska taxation under the guidelines issued by the Nebraska Department of Revenue, must provide the Nebraska Exemption Certificate for Native Americans, Form 26. This form is not necessary if the sale is less than \$50.

When and Where to File. A Native American living within the boundaries of an Indian reservation or on Indian country 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.

Indian Country Defined. Indian country is defined by federal law to include formal and informal reservations, dependent Indian communities, and Indian allotments, whether restricted or held in trust by the United States.

Specific Instructions

Tax Exemption ID Card Number. Enter your Nebraska Native American 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 Native American Tax Exemption ID Card number, a [Application for Nebraska Native American 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. If you fail to issue a blanket certificate, you must instead issue a Form 26 for each purchase of \$50 or more.

Penalty. Any individual who wrongfully completes a Form 26 with intent to avoid paying the tax, is liable for the tax, interest, and penalty, and may be guilty of a misdemeanor.