

Instructions

Who May File. Any company that has annual purchases in Nebraska of at least \$3 million of taxable personal property and services, excluding purchases for which a resale certificate could be used, or has an ImagiNE Nebraska Act application, may apply for direct payment authorization. For a company with multiples ImagiNE Nebraska Act applications, a separate Form 20DP must be completed for each ImagiNE Nebraska Act application, unless the company has at least \$3 million of taxable personal property and services, excluding purchases for which a resale certificate could be used. The application fee is \$10 and is not refundable.

If this application is approved, you will be issued a Direct Payment Permit (DPP). The effective date will be printed on the DPP. Companies that are applying for a DPP because they have an ImagiNE Nebraska Act application pending will not be approved until the ImagiNE Nebraska Act agreement has been executed. For additional information, refer to [Sales and Use Tax Reg-1-097, Direct Payment Permit](#). Whenever a name or address change occurs, you should request an updated DPP containing the new information.

Line 1. Enter your Nebraska sales or use tax ID number. You must have a Nebraska sales or use tax ID number prior to applying for a DPP.

Line 6a. Enter the annual taxable purchases in Nebraska of property and services excluding purchases for resale.

Line 6b. If you have submitted an ImagiNE Nebraska Act application, enter the ImagiNE Nebraska Act application number. Do not complete 6b, if you have not submitted an ImagiNE Nebraska Act application. The DPP is limited to the ImagiNE Nebraska Act location unless line 6a is at least \$3 million.

Email. By entering an email address, the taxpayer acknowledges that DOR may contact the taxpayer by email. The taxpayer accepts any risk to confidentiality associated with this method of communication. DOR will send all confidential information by secure email or the State of Nebraska's file share system. If you do not wish to be contacted by email, write "Opt Out" on the line labeled "email address."