
Nonprofit Law Resource Library

State-By-State Initial Compliance – Nebraska

Initial Filings for Nebraska Nonprofit Organizations

1. To Incorporate in Nebraska

Submit Articles of Incorporation along with an exact or conformed copy to:

Secretary of State
Room 1305 State Capitol
PO Box 94608
Lincoln, NE 68509

Information: (402) 471-4079
Web Site: www.sos.state.ne.us/dyindex.html
Filing Fee: \$10 (plus \$5 per page)

Note: There is no prescribed form for the articles of incorporation. Refer to the [Nonprofit Statute](#) for requirements.

2. To Obtain 501(c)(3) Tax-Exempt Status

Submit Form 1023, Application for Recognition of Exemption to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

Information: (800) 829-1040
Forms: (800) 829-3676
Web Site: www.irs.gov/charities
Filing Fee: \$750 (\$300 if revenues less than \$10,000/year)

3. To Obtain Nebraska Sales Tax Exemption

In general, nonprofit organizations are not exempt from paying sales tax on purchases made as a consumer. Consult the publication [“The Nebraska Taxation of Nonprofit Organizations”](#) for a list of specific exemptions. Purchases made for resale are exempted, but must be accompanied by [Form 13](#).

Nonprofit organizations are also **not exempt** from collecting sales tax on sales made by the organization. Refer to [“The Nebraska Taxation of Nonprofit Organizations”](#) for the few exceptions. Questions should be directed to:

Nebraska State Office Building
301 Centennial Mall South
PO Box 94818
Lincoln, NE 68509-4818

Information: (402) 471-5729
Web Site: www.revenue.ne.gov/

4. To Obtain Nebraska Income Tax Exemption

Nonprofit organizations exempt from federal income taxes are automatically exempt from Nebraska income taxes. If the organization has unrelated business income, then it must file either [Form 1120N](#), or [Form 1041N](#) (trusts).