**Omaha Public Power District**

**Supplement Form for Nebraska Withholding Certificate for Nonresident Vendors**

Omaha Public Power District (OPPD) is required by the State of Nebraska (NE) to determine Nebraska Income Tax to be withheld from payments for personal services in Nebraska to individuals or closely held entities that do not reside in or have a presence in the state of Nebraska (Nonresident). Personal services include, but are not limited to, consultants, public speakers, arbitrators or other professional services.

**Payment will be delayed pending receipt of this form and/or the NE W-4NA Withholding Certificate**

**Vendor Information:**

Business Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Tax ID Number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Federal Tax Classification: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

City, State, Postal Code: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Business Phone: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type of Service(s) Provided: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Section 1, Nebraska Regulation:**

Nebraska nonresident individuals or closely held entities, paid to perform personal services in Nebraska, are subject to withholding when:

* Payment is made to a nonresident of NE **who is not** subject to federal income tax withholding under the Internal Revenue Code as **an** **employee**; **OR**
* Payments are made to a nonresident of NE **entity, partnership, LLC** and at least 80% of the distributed stock, ownership, profits or other controlling interest of the business is owned by the shareholders, partners, or members who are the individuals that are operating and performing the personal services in the business;

**\*\*\*\*\*Complete Form W-4NA, Nebraska Withholding Certificate for Nonresident Vendors\*\*\*\*\***

**Section 2, Exemptions:**

Nebraska Income Tax Withholding will normally be withheld unless you meet one or more of the exceptions below. If one applies, please check the applicable box and sign form.

* Nonresident owner(s), partner(s), shareholder(s), member(s) **will not perform services indefinitely** in Nebraska
* Nonresident capital construction contractor that is registered in the Nebraska Contractor Registration Database under **Registration Number \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.**
* Nonresident capital construction contractor that was NOT registered in the Nebraska Contractor Registration Database and has already been subjected to withholding under Neb. Rev. Stat. §77-2753. **Vendor files a NE income tax return**.
* U.S. nonresident alien whose country has a tax treaty with the U.S. and are not subject to Nebraska withholding **(Attach Form 8233)**

 **Business does not meet requirements identified in Section 1. Explain and sign form: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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**Under penalties of perjury**, I declare that I have been authorized to sign this statement and that the information disclosed is, to the best of my knowledge and belief, correct and complete. If you have any questions regarding this form, please see <http://www.revenue.ne.gov/info/8-515.pdf> or call James Anderson at (402) 636-3017. **Please send completed form to**: Omaha Public Power District, Corporate Accounting 4E/EP5, 444 South 16th Street Mall, Omaha, NE 68102-2247.

Rev. Dec. 30, 2015