

Nemaha County, NE  
2023 Tax Sale – March 6, 2023

To register for the Nemaha County Tax Sale each bidder will need the following:

1. \$25.00 Non-refundable Fee for Each Representative
2. Completed Registration Form
3. W-9 IRS Form

Preregistration will begin Monday, February 6, 2023 at 8:00 a.m. We recommend that everyone preregister for the sale.

**\*Please note the tax sale will take place across the street from the courthouse at the New Life Church, 1800 N St, Auburn NE 68305.**

**TAX SALE  
REGISTRATION FORM**

Name to appear on Tax Sale Certificates: \_\_\_\_\_

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Fax Number: \_\_\_\_\_

Contact Person's Name: \_\_\_\_\_

Number of Bidders \_\_\_\_\_ X \$25.00 = \$ \_\_\_\_\_

Registration Fee Total

# Request for Taxpayer Identification Number and Certification

**Give Form to the  
requester. Do not  
send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p>	
	<p><b>2</b> Business name/disregarded entity name, if different from above</p>	
	<p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p>	<p>Requester's name and address (optional)</p>
	<p><b>6</b> City, state, and ZIP code</p>	
	<p><b>7</b> List account number(s) here (optional)</p>	

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>					
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		-			
<b>or</b>					
<b>Employer identification number</b>					
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## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

<b>Sign Here</b>	<p>Signature of U.S. person ▶ _____</p>	<p>Date ▶ _____</p>
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

# Tax Sale Instructions

- **Rules of Sale**
  - \$25.00 Registration Fee NON-REFUNDABLE
  - Sale Conducted as a Round Robin Sale (Bidder Numbers are drawn morning of sale)
  - Everyone must work off the Nemaha County Treasurer's published list
  - Dollar amounts listed are base amounts only, they do not reflect interest and advertising
  - \*\*\* represent more than one year of delinquent tax
  - Cell Phones must be turned off during the sale. The sale will not hold if you step away.
  - It is your responsibility to know what you are buying. There are no refunds.
  
- **Processing Certificates**
  - \$20.00 Fee for each certificate – NON-REFUNDABLE
  - No Certificate will be issued if taxes get paid PRIOR to certificate issuance
  - Takes about 2-10 days to process the certificates
  
- **Redemption**
  - You will be paid 14% interest from the date of sale to the date of redemption
  - The \$20.00 tax sale certificate fee is not reimbursed.
  
- **Payment Arrangements for Today**
  - Blank Checks, W-9 and Contact Information MUST be left at the Treasurer's Office the day of sale.
  - We can email or fax a copy of the check if specifically requested or we will mail a copy of the check with certificates
  
- **Buyers Documents**

Once tax sale certificates have been processed, we will send the following documents to the buyer by mail

  - Original Tax Sale Certificates.
  - Copies of paid tax receipts
  - Copy of the Check
  - Redemption checks if any get redeemed before mailing goes out
  
- **Subsequent Payments**
  - Buyers should purchase subsequent taxes as they become delinquent
  
- **Bankruptcy**
  - Taxes for properties in Bankruptcy will not be sold
  - Future Bankruptcies – We will not guarantee that you will be notified but an attempt will be made
  
- **Transfer Deed and Foreclosures**
  - We do NOT give any legal advice on how to foreclose or the notification timelines
  - You will need to have an attorney