Amended

Nebraska Department of REVENUE

Nebraska and Local Sales and Use Tax Return

- **If applicable, complete Schedule I on reverse side.**
- **See optional Nebraska Net Taxable Sales and Use Tax Worksheets.**

FORM 10

Tax Category	Nebraska ID Number	Rpt.Code	Tax Period

Due Date:

PLEASE DO NOT WRITE IN THIS SPACE

RESET PRINT

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

- **Name, address, or ownership changes? See instructions.**

☐ **Check this box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.**

1 Gross sales and services (see instructions)			**1**	00
2 Net taxable sales (see instructions)			**2**	00
3 Nebraska sales tax (line 2 multiplied by .055)			**3**	
4 Nebraska use tax (see instructions)	**4**			
Complete Nebraska Schedule I prior to completing lines 5 & 6.				
5 Local use tax from line 1, Nebraska Schedule I	**5**			
6 Local sales tax from line 2, Nebraska Schedule I			**6**	
7 Total Nebraska and local sales tax (line 3 plus line 6)			**7**	
8 Sales tax collection fee (line 7 multiplied by .025; if the result is $75.00 or more, enter $75.00)			**8**	
9 Sales tax due (line 7 **minus** line 8)			**9**	
10 Total Nebraska and local use tax (line 4 plus line 5)			**10**	
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)			**11**	
12 Previous balance with applicable interest at 5% per year and payments received through			**12**	0.00

Reason for Amending

☐ **Check this box if your payment is being made electronically.**

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return	**13**	

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶ Authorized Signature | Title | ( ) Daytime Phone | Date | Email Address

paid preparer's use only ▶ Preparer's Signature | Date | Preparer's PTIN

Print Firm's Name (or yours if self-employed), Address and Zip Code | EIN | ( ) Daytime Phone

For tax assistance, call 800-742-7474 (Nebraska and Iowa) or 402-471-5729.

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Paper filers mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98923, LINCOLN, NE 68509-8923.

Nebraska Department of REVENUE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

- Attach to Form 10.
- County Sales Tax is on Page 3.
- Nebraska Schedule I-MVL is on Page 3.

Name on Form 10 | Nebraska ID Number | Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Ainsworth	52-003	.015			Creighton	61-123	.01		
Albion	81-004	.015			Crete	18-125	.015		
Alliance	27-008	.015			Crofton	179-126	.01		
Alma	82-009	.015			Curtis	51-129	.01		
Arapahoe	157-016	.01			Dannebrog	153-134	.01		
Arcadia	192-017	.01			David City	101-138	.015		
Arnold	152-019	.01			Daykin	180-140	.01		
Ashland	50-021	.015			DeWeese	173-144	.01		
Atkinson	88-023	.01			Diller	67-147	.01		
Auburn	57-025	.01			Dodge	148-150	.01		
Bancroft	198-030	.01			Doniphan	181-151	.01		
Bassett	99-035	.01			City of Douglas	43-153	.015		
Bayard	44-037	.01			Duncan	135-156	.01		
Beatrice	17-039	.015			Eagle	23-159	.01		
Beaver City	141-040	.01			Edgar	102-161	.01		
Beemer	199-043	.015			Elgin	142-164	.01		
Bellevue	3-046	.015			Elm Creek	159-167	.01		
Benkelman	176-050	.015			Elmwood	105-168	.005		
Bennet	147-051	.01			Eustis	106-176	.01		
Bennington	42-052	.01			Exeter	171-178	.015		
Bertrand	118-053	.01			Fairbury	36-179	.015		
Big Springs	100-055	.01			Falls City	79-182	.015		
Blair	53-057	.015			Farnam	143-183	.01		
Bloomfield	83-058	.01			Fremont	62-191	.015		
Blue Hill	71-060	.01			Friend	124-192	.01		
Brainard	187-066	.01			Fullerton	30-193	.015		
Bridgeport	32-068	.01			Geneva	136-198	.015		
Brownville	191-073	.01			Genoa	120-199	.015		
Broken Bow	66-072	.015			Gering	37-200	.015		
Burwell	132-081	.01			Gibbon	72-201	.01		
Cambridge	145-087	.015			Gordon	8-206	.01		
Cedar Rapids	114-092	.01			Gothenburg	21-207	.015		
Central City	78-094	.01			Grand Island	34-210	.015		
Ceresco	25-095	.015			Grant	200-211	.01		
Chadron	13-096	.015			Greenwood	160-213	.01		
Chambers	177-097	.01			Gresham	125-214	.015		
Chappell	12-099	.01			Gretna	161-215	.015		
Chester	178-100	.01			Guide Rock	126-217	.01		
Clarks	158-101	.01			Harrison	49-227	.01		
Clay Center	188-104	.01			Hartington	167-228	.01		
Clearwater	197-105	.015			Harvard	162-229	.01		
Columbus	60-110	.015			Hastings	33-230	.015		
Cortland	119-116	.01			Hay Springs	68-231	.01		
Cozad	26-119	.015			Hebron	127-235	.01		
Crawford	20-122	.015			Hemingford	48-236	.015		

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3) **1**

2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3) **2**

PLEASE COMPLETE PAGES 2 AND 3 OF THIS SCHEDULE I.

Nebraska Department of REVENUE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

Name on Form 10 | Nebraska ID Number | Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Henderson	112-237	.015			Oshkosh	10-372	.015		
Hildreth	89-243	.01			Osmond	117-373	.01		
Holdrege	54-245	.015			Oxford	84-376	.01		
Hooper	144-248	.01			Palmyra	138-380	.01		
Howells	189-251	.01			Papillion	28-382	.015		
Hubbell	45-253	.01			Pawnee City	168-383	.015		
Humphrey	146-255	.015			Paxton	128-384	.01		
Hyannis	154-257	.01			Pender	174-385	.01		
Imperial	163-258	.01			Peru	93-386	.01		
Jackson	164-263	.015			Petersburg	130-387	.01		
Jansen	111-264	.01			Pierce	139-390	.01		
Kearney	38-269	.015			Plainview	46-392	.015		
Kimball	9-273	.015			Plattsmouth	121-394	.015		
LaVista	14-274	.015			Plymouth	47-397	.015		
Lewellen	5-281	.01			Ponca	194-399	.015		
Lexington	29-283	.015			Ralston	151-407	.015		
Lincoln	2-285	.015			Randolph	190-408	.01		
Linwood	201-287	.01			Ravenna	85-409	.015		
Loomis	149-291	.01			Red Cloud	74-411	.015		
Louisville	107-293	.015			Republican City	64-412	.01		
Loup City	90-294	.015			Rushville	11-425	.01		
Lyons	108-298	.015			St. Edward	175-452	.01		
Madison	113-299	.015			St. Paul	104-454	.01		
Malcolm	150-302	.01			Sargent	155-428	.01		
Marquette	202-305	.015			Schuyler	75-430	.015		
Maywood	193-311	.015			Scottsbluff	22-432	.015		
McCook	103-312	.015			Scribner	185-433	.015		
McCool Junction	133-313	.015			Seward	129-435	.01		
Milford	63-322	.01			Shelton	165-437	.01		
Minden	55-327	.01			Sidney	7-441	.015		
Mitchell	69-328	.015			Silver Creek	116-442	.01		
Monroe	182-330	.015			S. Sioux City	40-446	.015		
Morrill	137-332	.01			Spencer	109-448	.01		
Mullen	183-334	.01			Springfield	195-450	.015		
Nebraska City	16-339	.015			Springview	166-451	.01		
Neligh	91-341	.01			Stromsburg	186-467	.015		
Nelson	80-342	.01			Stuart	110-468	.01		
Newman Grove	98-346	.015			Superior	65-470	.01		
Niobrara	73-349	.01			Sutton	94-473	.015		
Norfolk	15-351	.015			Syracuse	122-475	.01		
North Bend	92-353	.015			Tecumseh	86-481	.015		
North Platte	4-355	.015			Tekamah	87-482	.015		
Oakland	35-358	.01			Terrytown	24-483	.01		
Oconto	172-360	.01			Tilden	56-487	.015		
Odell	59-362	.01			Uehling	70-491	.01		
Ogallala	6-363	.015			Valentine	156-497	.015		
Omaha	1-365	.015			Valley	41-498	.015		
O'Neill	39-366	.015			Verdigre	76-502	.01		
Ord	115-369	.015			Wahoo	95-506	.015		
Osceola	131-371	.015			Wakefield	169-507	.01		

3 Total the amounts of use tax in Column A (enter here and on line 7, on page 3) **3**

4 Total the amounts of sales tax in Column B (enter here and on line 7, on page 3) **4**

Nebraska Department of REVENUE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

Name on Form 10 | Nebraska ID Number | Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Waterloo	19-512	.015							
Wausa	123-514	.01							
Waverly	196-515	.01							
Wayne	58-516	.01							
Weeping Water	140-517	.01							
West Point	184-519	.015							
Wilber	96-523	.01							
Wisner	203-530	.015							
Wymore	77-534	.015							
York	97-536	.015							

COUNTY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Dakota County	134-922	.005		

5 Total the amounts of use tax in Column A and sales tax in Column B on this page	5		
6 Enter the total amounts from Column A and Column B from Page 1	6		
7 Enter the total amounts from Column A and Column B from Page 2	7		
8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10	8		
9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10	9		

NEBRASKA SCHEDULE I-MVL — Motor Vehicle Leases for Periods of More Than 31 Days

Only to be completed by those who are leasing motor vehicles to others for periods of more than 31 days.

1 Enter the amount of state tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions) (Code 600-600)	1	

Nebraska Department of REVENUE

Nebraska Net Taxable Sales and Use Tax Worksheets

- The online version of these worksheets expands for detailed information.
- To see this information, complete these worksheets online.

FORM 10

Worksheets

NEBRASKA NET TAXABLE SALES WORKSHEET

1. Gross Sales and Services in Nebraska Regulation 1-007. Enter on line 1, Form 10 .....

ALLOWABLE EXEMPTIONS AND DEDUCTIONS FROM GROSS SALES

A. Sales of nontaxable services. See **TAXABLE** services in Regulation 1-007 .....

B. Sales of items or taxable services sold for resale. Regulation 1-013 .....

C. Sales to exempt purchasers. Regulation 1-012 .....

D. Sales of exempt items or services. Regulation 1-012 .....

E. Exempt sellers. Regulation 1-012 .....

F. Use-based exemptions. Regulation 1-012 .....

G. Other allowable deductions (see our website for a list of allowable deductions and the applicable regulations). .....

H. Total allowable exemptions and deductions (A through G) .....

2. Net Taxable Sales (line 1 minus line H). Enter on line 2, Form 10 .....

NEBRASKA USE TAX WORKSHEET

1. Cost of items and taxable services purchased for use in Nebraska on which tax was not paid. Regulation 1-002 .....
2. Cost of items withdrawn from inventory for personal or business use. Regulation 1-002 .....
3. Total amount subject to Nebraska use tax (line 1 plus line 2) .....
4. Nebraska use tax (line 3 multiplied by the rate identified on line 3, Form 10) .....
5. Credit for tax paid to other states on items in line 4. Regulation 1-002 .....
6. Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10 .....

INSTRUCTIONS FOR FORM 10

WHO MUST FILE. Every person making taxable sales in Nebraska is a retailer and must hold a Nebraska Sales Tax Permit. Every retailer must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers should only report Nebraska sales on this return.

HOW TO OBTAIN A PERMIT. You must complete a Nebraska Tax Application, Form 20, to apply for a sales tax permit. After the application has been processed, you will receive your Nebraska sales tax ID number printed on the permit.

WHEN AND WHERE TO FILE. This return and payment are due the 20th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U. S. Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be initiated before 5 p.m. Central Time on the due date. **Paper returns** must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Make a copy of this return and all schedules for your records.

ELECTRONIC FILING. The Nebraska Department of Revenue (Department) encourages all taxpayers to file and pay electronically. Taxpayers who have been approved to file a combined return **must** e-file original returns. Taxpayers required to pay by EFT or credit card are also required to e-file the Form 10. The Department will not mail Form 10 to anyone required to pay by EFT or to anyone who has e-filed Form 10 in the past. If you have questions about EFT, Internet filing, or payment options, visit **www.revenue.ne.gov**.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it. Do not file returns that are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit the Department's website to print a Form 10. Complete the ID number, tax period, name, and address information.

NAME AND ADDRESS CHANGES. If the business name has changed and it is a name change only (for example, if the ownership or federal ID number has not changed), mark through the previous name and plainly print the new name and write "name change only." If you e-file, name changes should be made on a Nebraska Change Request, Form 22.

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. If you are e-filing, you may make an **address** change during filing; however, **name** changes must be done by filing a Form 22. See previous paragraph for **name** change information. **Reminder:** A sales tax permit is required for **each** location. If an additional location is opened, you must apply for another sales tax permit by filing a Form 20.

OWNERSHIP CHANGES. A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10 or follow the online instructions for cancelling your permit. The new owners must complete a Form 20, to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax returns.

CREDIT RETURNS. If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. When e-filing, complete the explanation box with information on the credit. You will be contacted if additional documentation is required. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a Claim for Overpayment of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is three years from the due date following the end of the period for which the credit was created.

AMENDED RETURNS. To file an amended return, use a Form 10, clearly print "Amended Return" at the top of the form, and provide an explanation of the changes. Also, complete the ID number, tax period, name, and address information. All amended returns, including those for combined filers, must be filed by using a paper form. If you e-file, you can make changes to your filed return any time before the return's due date. This feature is for **current** tax period returns only. After a return's due date, an amended Form 10 must be filed on a paper form.

PENALTY AND INTEREST. If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the tax due or $25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

RETENTION OF RECORDS. Records to substantiate this return must be kept and be available to the Department for a period of at least three years following the date of filing the return.

Additional information regarding sales and use taxes may be found in the "Information Guides" section of the Department's website.

SPECIFIC INSTRUCTIONS

Retailers must report the tax due for each type of tax. If no sales or use tax is due, the retailer must indicate that by entering a zero, N/A, line, word, or statement on the appropriate line for each tax. Failure to do so extends the statute of limitations to five years for audit and collection purposes.

Refer to the optional Nebraska Net Taxable Sales Worksheets for assistance in completing Form 10. The paper version is attached; however, the online version has many links that provide additional detail.

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Enter BOTH taxable and exempt sales rounded to the nearest dollar. Out-of-state retailers, enter only Nebraska sales. Line 1 DOES NOT include the amount of sales tax collected.

LINE 2. Enter the net taxable sales rounded to the nearest whole dollar. Refer to the online version of the Nebraska Net Taxable Sales Worksheets for allowable deductions.

LINES 4 and 5. TRANSACTIONS SUBJECT TO USE TAX. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

1. Purchase of property (for example, uniforms, magazines, computers, software) from a retailer;
2. Purchase of taxable services (for example, repair or installation labor on tangible personal property, pest control, building cleaning, motor vehicle towing) from a retailer;
3. Purchase of property from outside Nebraska, brought to Nebraska for use or storage;
4. Items withdrawn from inventory for use or donation; and
5. Taxable services purchased and then donated.

LINE 6. Enter the total local sales tax, line 2, Schedule I.

LINE 8. The retailer is allowed to retain a fee for collecting the Nebraska and local sales tax.

LINE 12. A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns is entered by the Department on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be allowed on your next return. If you have already paid the amount on this line with a previous remittance, please disregard it. A **credit** is indicated by the word "subtract" and this amount can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact the Department.

LINE 13. All taxpayers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. Electronic payments may be made using the Department's FREE e-pay program (ACH Debit), by ACH Credit, Credit Card, or by telephone. Refer to the E-pay User Guide for additional information, or call 800-232-0057 to make a payment. Those not mandated may attach a check or money order for the amount on line 13, made payable to the Nebraska Department of Revenue.

SIGNATURES. Paper returns must be signed by the taxpayer, partner, officer, or member. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the Department. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. E-filers are required to identify the person completing the return during the filing process.

NEBRASKA SCHEDULE I

LINE 1, LOCAL USE TAX. Total the amounts reported in the use tax column and enter on line 1, Nebraska Schedule I, and on line 5, Form 10.

LINE 2, LOCAL SALES TAX. Total the amounts reported in the sales tax column, enter on line 2, Nebraska Schedule I, and on line 6, Form 10.

The Schedule I will display any city or county that has been reported in the last 12 months. Any additional city or county may be added by writing the information in the blank boxes on the Schedule I. E-filers may add any required city or county when completing Schedule I during filing. E-filers reporting to multiple localities may upload a CSV file to ease this process. Any city or county that you write in or add during e-filing will be printed or shown on your next return. You can find listings of the local city or county taxing jurisdictions and the sales tax rates at **www.revenue.ne.gov**.

NEBRASKA SCHEDULE I - MVL

Enter the portion of the state sales tax (reported on Form 10, line 3) that is from the lease of motor vehicles to others for periods of more than 31 days. Motor vehicles include automobiles, trucks, trailers, semitrailers, and truck tractors which are not classified as transportation equipment. See our Leased Motor Vehicles Information Guide.