

Nebraska Identification Number

Tax Period

NAME AND BUSINESS ADDRESS

NAME AND MAILING ADDRESS

• Do not complete Nebraska Schedule II unless your company has filed an application and been approved to file a combined return for two or more licensed locations.

(A) Location ID Number	(B) Gross Sales and Services	(C) Net Taxable Sales	(D) Nebraska Sales Tax	(E) Nebraska Use Tax	(F) Local Sales Tax	(G) Local Use Tax
1		00	00			
2		00	00			
3		00	00			
4		00	00			
5		00	00			
6		00	00			
7		00	00			
8		00	00			
9		00	00			
10		00	00			
11		00	00			
12		00	00			
13		00	00			
14		00	00			
15		00	00			
16		00	00			
17		00	00			
18		00	00			
19		00	00			
20 COLUMN TOTALS		00	00			

ENTER LINE 20 COLUMN TOTALS ON FORM 10, LINES 1 THROUGH 6.

Please make a copy for your records.

INSTRUCTIONS

WHO MUST FILE. Every retailer who has been granted permission by the Nebraska Department of Revenue (Department) to file a combined return must file the original return and all schedules electronically. Only use the printed Nebraska Schedule II for amended returns, or when directed to do so by the Department.

Retailers may request permission to file a combined return by submitting a [Nebraska Application For Permission to File a Combined Sales and Use Tax Return, Form 11](#). When the Form 11 is approved by the Department, a combined identification number will be assigned. This “combined number” is only used to file returns and is not assigned to a specific retail location. Each retail location is required to obtain a “location” identification number. The Schedule II is used to report the sales and use tax for each retail location filing under the combined number. Until the application is approved, each licensed location must continue to file a separate sales and use tax return.

The Department may revoke the permission to file a combined return if the Nebraska Schedule II is not filed with the return. Returns filed electronically will include an electronic Nebraska Schedule II.

ADDING A RETAIL LOCATION. You cannot add a retail location on an amended return. Refer to the instructions on Form 11 for additional information.

CANCELLING A RETAIL LOCATION FROM THE COMBINED RETURN. A retailer filing a combined return may cancel a location by:

1. Writing “cancel” next to the identification number; or
2. Filing a [Nebraska Change Request, Form 22](#).

If all the retail locations have discontinued operations, or are sold, the combined number must be cancelled by checking the “permanently closed” box on the face of the Form 10. Do not use a Form 11 to cancel the sales tax permit for a retail business location included on the combined return.

If the combined return contains only one retail location after the other locations have been cancelled, the Department will cancel the combined number. The remaining retail location will no longer file under the “combined” number. Instead, it will begin filing under the location’s identification number.

CANCELLING THE COMBINED NUMBER. A retailer may cancel its combined number by checking the “permanently closed” box on the Form 10. Electronic filers may cancel at the “Tax Period” page of the sales and use tax Internet filing program.

When a combined number is cancelled, you must provide information on each retail location’s status:

1. Write “active” or “cancel” next to each identification number shown on Schedule II; or
2. File a [Nebraska Change Request, Form 22](#), for each closed location.

A Form 10 will be sent for each remaining active location number.

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