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

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 % per year and payments received through			**12**	

☐ **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 | E-Mail Address

paid preparer's use only ▶ Preparer's Signature | Date | Preparer's Social Security Number or PTIN

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

INTERNET FILERS — DO NOT MAIL A PAPER RETURN. Visit: **www.revenue.ne.gov** to e-file this return!

For tax assistance, call (800) 742-7474 (toll free in NE & IA) or (402) 471-5729.

THIS RETURN IS DUE ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, P.O. 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 2
- Nebraska Schedule I-MVL is on Page 2

FORM 10 Page 1

Name as Shown on Form 10	Nebraska I.D. 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			City of Douglas	43-153	.015		
Albion	81-004	.015			Duncan	135-156	.01		
Alliance	27-008	.015			Eagle	23-159	.01		
Alma	82-009	.01			Edgar	102-161	.01		
Arapahoe	157-016	.01			Elgin	142-164	.01		
Arnold	152-019	.01			Elm Creek	159-167	.01		
Ashland	50-021	.01			Elmwood	105-168	.005		
Atkinson	88-023	.01			Eustis	106-176	.01		
Auburn	57-025	.01			Exeter	171-178	.015		
Aurora	170-026	.01			Fairbury	36-179	.015		
Bassett	99-035	.01			Falls City	79-182	.015		
Bayard	44-037	.01			Farnam	143-183	.01		
Beatrice	17-039	.015			Fremont	62-191	.015		
Beaver City	141-040	.01			Friend	124-192	.01		
Bellevue	3-046	.015			Fullerton	30-193	.01		
Benkelman	176-050	.015			Geneva	136-198	.015		
Bennett	147-051	.01			Genoa	120-199	.01		
Bennington	42-052	.01			Gering	37-200	.015		
Bertrand	118-053	.01			Gibbon	72-201	.01		
Big Springs	100-055	.01			Gordon	8-206	.01		
Blair	53-057	.015			Gothenburg	21-207	.015		
Bloomfield	83-058	.01			Grand Island	34-210	.015		
Blue Hill	71-060	.01			Greenwood	160-213	.01		
Bridgeport	32-068	.01			Gresham	125-214	.015		
Broken Bow	66-072	.015			Gretna	161-215	.015		
Burwell	132-081	.01			Guide Rock	126-217	.01		
Cambridge	145-087	.015			Harrison	49-227	.01		
Cedar Rapids	114-092	.01			Hartington	167-228	.01		
Central City	78-094	.01			Harvard	162-229	.01		
Ceresco	25-095	.015			Hastings	33-230	.01		
Chadron	13-096	.015			Hay Springs	68-231	.01		
Chambers	177-097	.01			Hebron	127-235	.01		
Chappell	12-099	.01			Hemingford	48-236	.015		
Chester	178-100	.01			Henderson	112-237	.015		
Clarks	158-101	.01			Hildreth	89-243	.01		
Columbus	60-110	.015			Holdrege	54-245	.015		
Cortland	119-116	.01			Hooper	144-248	.01		
Cozad	26-119	.015			Hubbell	45-253	.01		
Crawford	20-122	.015			Humphrey	146-255	.01		
Creighton	61-123	.01			Hyannis	154-257	.01		
Crete	18-125	.01			Imperial	163-258	.01		
Crofton	179-126	.01			Jackson	164-263	.015		
Curtis	51-129	.005			Jansen	111-264	.01		
Dannebrog	153-134	.01			Kearney	38-269	.015		
David City	101-138	.01			Kimball	9-273	.015		
Daykin	180-140	.01			LaVista	14-274	.015		
DeWeese	173-144	.01			Lewellen	5-281	.01		
Diller	67-147	.01			Lexington	29-283	.015		
Dodge	148-150	.01			Lincoln	2-285	.015		
Doniphan	181-151	.01			Loomis	149-291	.01		

A Total the amounts in Column A, Page 1 (enter here and on line D, Column A, Page 2) ..... **A**

B Total the amounts in Column B, Page 1 (enter here and on line D, Column B, Page 2) ..... **B**

MUST COMPLETE PAGE 2 ON REVERSE SIDE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

• Attach to Form 10

FORM 10 Page 2

Name as Shown on Form 10 | Nebraska I.D. 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
Louisville	107-293	.015			Red Cloud	74-411	.015		
Loup City	90-294	.015			Republican City	64-412	.01		
Lyons	108-298	.015			Rushville	11-425	.01		
Madison	113-299	.015			St. Edward	175-452	.01		
Malcolm	150-302	.01			St. Paul	104-454	.01		
McCook	103-312	.015			Sargent	155-428	.01		
McCool Junction	133-313	.015			Schuyler	75-430	.015		
Milford	63-322	.01			Scottsbluff	22-432	.015		
Minden	55-327	.01			Scribner	185-433	.015		
Mitchell	69-328	.015			Seward	129-435	.01		
Monroe	182-330	.015			Shelton	165-437	.01		
Morrill	137-332	.01			Sidney	7-441	.015		
Mullen	183-334	.01			Silver Creek	116-442	.01		
Nebraska City	16-339	.015			South Sioux City	40-446	.015		
Neligh	91-341	.01			Spencer	109-448	.01		
Nelson	80-342	.01			Springview	166-451	.01		
Newman Grove	98-346	.015			Stromsburg	186-467	.015		
Niobrara	73-349	.01			Stuart	110-468	.01		
Norfolk	15-351	.015			Superior	65-470	.01		
North Bend	92-353	.015			Sutton	94-473	.015		
North Platte	4-355	.015			Syracuse	122-475	.01		
Oakland	35-358	.01			Tecumseh	86-481	.015		
Oconto	172-360	.01			Tekamah	87-482	.015		
Odell	59-362	.01			Terrytown	24-483	.01		
Ogallala	6-363	.015			Tilden	56-487	.015		
Omaha	1-365	.015			Uehling	70-491	.01		
O'Neill	39-366	.01			Valentine	156-497	.015		
Ord	115-369	.015			Valley	41-498	.015		
Osceola	131-371	.015			Verdigre	76-502	.01		
Oshkosh	10-372	.015			Wahoo	95-506	.015		
Osmond	117-373	.01			Wakefield	169-507	.01		
Oxford	84-376	.01			Waterloo	19-512	.015		
Palmyra	138-380	.01			Wausa	123-514	.01		
Papillion	28-382	.015			Wayne	58-516	.01		
Pawnee City	168-383	.015			Weeping Water	140-517	.01		
Paxton	128-384	.01			West Point	184-519	.01		
Pender	174-385	.01			Wilber	96-523	.01		
Peru	93-386	.01			Wymore	77-534	.015		
Petersburg	130-387	.01			York	97-536	.015		
Pierce	139-390	.01							
Plainview	46-392	.015							
Plattsmouth	121-394	.015							
Plymouth	47-397	.01							
Ralston	151-407	.015							
Ravenna	85-409	.01							

COUNTY	Code	Rate	COLUMN A Use Tax	COLUMN B Sales Tax
Dakota County	134-922	.005		

C Total the amounts of Column A and Column B, Page 2	C	
D Enter the total amounts of Column A and Column B from Page 1	D	
1 Total local use tax to report (Column A, line C plus line D), enter here and on line 5, Form 10	1	
2 Total local sales tax to report (Column B, line C plus line D), enter here and on line 6, Form 10	2	

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 | $

INSTRUCTIONS FOR FORM 10

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

HOW TO GET LICENSED. You must complete a Nebraska Tax Application, Form 20, to apply for a sales and use tax permit. After the application has been processed, you will receive your Nebraska sales tax identification number. Returns will be mailed to you by the Nebraska Department of Revenue (Department) based on the filing frequency you are assigned.

WHEN AND WHERE TO FILE. This return and payment are due the 25th 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, P.O. Box 98923, Lincoln, NE 68509-8923. **Make a copy of this return and all schedules for your records.**

ELECTRONIC FILING. The Department encourages all filers to file and pay electronically. Filers who have been approved to file a combined return **must** electronically file original returns. 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 which 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 our Web site 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 (i.e., the ownership or federal identification number has not changed), mark through the previous name and plainly print the new name and write "name change only." If you file electronically, 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. **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. The new owners must complete a Nebraska Tax Application, 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. 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.

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 retained and be available for a period of at least three years following the date of filing the return.

Additional information regarding sales and use tax may be found in the "Information Guides" section of our Web site.

SPECIFIC INSTRUCTIONS

Retailers must report the tax due for each type of tax. If either sales or use tax is not due, the retailer must indicate that by entering a zero, N/A, line, word, or statement on the appropriate lines. 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 Worksheet for assistance in completing Form 10. The paper version is attached; however, the online version has many links providing detailed explanations.

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Enter both taxable and exempt gross revenue rounded to the nearest dollar. Out-of-state retailers, enter only Nebraska gross revenue. 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 Worksheet for allowable deductions.

LINES 4 and 5, USE TAX LIABILITY. Refer to the optional Nebraska Use Tax Worksheet for information on use tax. Use tax is due on all taxable purchases when Nebraska,and any applicable local, sales tax was not paid. Some examples include:

1. Purchase of property (e.g., books, clothing, computer software) and taxable services from an out-of-state vendor who did not collect the Nebraska and local sales tax. This includes purchases made over the Internet or through other sources, such as mail-order catalogs.
2. Purchase of items and taxable services from a Nebraska vendor who did not collect the Nebraska and local sales tax.
3. Purchase of items in another state, picked-up in that state, and subsequently brought into Nebraska for use or storage.

LINE 8. The permitholder is allowed a credit for collecting 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 given 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 filers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. 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, corporate officer, or member of a LLC. 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.

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 the cities/county (jurisdictions) that have been reported in the last 12 months. Additional jurisdictions may be added by writing the information in the blank boxes on the Schedule I. Any jurisdiction that you write in will be preidentified on your next return. You can find listings of the local taxing jurisdictions and the sales tax rates at **www.revenue.ne.gov**.

NEBRASKA SCHEDULE I - MVL

Enter the portion of 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.