Use this form for tax period 04/01/2009-09/30/2009 only.

Nebraska Department of REVENUE

Nebraska and Local Sales and Use Tax Return

- If applicable, complete Schedule I on reverse side
- Complete and return Schedule III

FORM 10

PLEASE DO NOT WRITE IN THIS SPACE

RESET PRINT

Tax Cat. | Nebr. I.D. Number | Rpt.Code | Tax Period

NAME AND LOCATION ADDRESS

Due Date:

NAME AND MAILING ADDRESS

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

☐ **Check the 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 (as reported on Nebraska Schedule III)		1	$ 00
2 Net taxable sales (as reported on Nebraska Schedule III)		2	00
3 Nebraska sales tax (line 2 multiplied by .055)		3	
4 Nebraska consumer's use tax (as reported on Nebraska Schedule III)	4		
Complete Nebraska Schedule I (on back) prior to completing lines 5 & 6			
5 Local consumer's use tax from line 1, Nebraska Schedule I (on back)	5		
6 Local sales tax from line 2, Nebraska Schedule I (on back)		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 consumer's 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

☐ **Check this box if your payment is being made by Electronic Funds Transfer (EFT).**

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 | ( ) Daytime Phone | Signature of Preparer Other Than Taxpayer | ( ) Daytime Phone

Title | Date | Address | Date

E-Mail Address

INTERNET FILERS — DO NOT SEND IN A PAPER RETURN. VISIT: **www.revenue.ne.gov**

For tax assistance, contact your regional office or call 1-800-742-7474 (toll free in NE & IA) or 1-402-471-5729.

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	.005		
Broken Bow	66-072	.015			Gretna	161-215	.015		
Burwell	132-081	.01			Guide Rock	126-217	.01		
Cambridge	145-087	.01			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			Humphrey	146-255	.01		
Crawford	20-122	.015			Hubbell	45-253	.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	.01		
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			Seward	129-435	.01		
Mitchell	69-328	.015			Shelton	165-437	.01		
Monroe	182-330	.015			Sidney	7-441	.015		
Morrill	137-332	.01			Silver Creek	116-442	.01		
Mullen	183-334	.01			South Sioux City	40-446	.015		
Nebraska City	16-339	.015			Spencer	109-448	.01		
Neligh	91-341	.01			Springview	166-451	.01		
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	.01			Verdigre	76-502	.01		
Ord	115-369	.015			Wahoo	95-506	.015		
Osceola	131-371	.01			Wakefield	169-507	.01		
Oshkosh	10-372	.015			Waterloo	19-512	.015		
Osmond	117-373	.01			Wausa	123-514	.01		
Oxford	84-376	.01			Wayne	58-516	.01		
Palmyra	138-380	.01			Weeping Water	140-517	.01		
Papillion	28-382	.015			West Point	184-519	.01		
Pawnee City	168-383	.015			Wilber	96-523	.01		
Paxton	128-384	.01			Wymore	77-534	.015		
Pender	174-385	.01			York	97-536	.015		
Peru	93-386	.01							
Petersburg	130-387	.01							
Pierce	139-390	.01							
Plainview	46-392	.015							
Plattsmouth	121-394	.01							
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	$

Nebraska Department of **REVENUE**

NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

- **Complete Schedule III first**
- **Print your name, I.D. number, and tax period on this schedule**
- **Return this schedule with Form 10**

FORM 10

Name as Shown on Form 10	Nebraska I.D. Number	Tax Period

COMPUTATION OF NET TAXABLE SALES

1	Gross sales and services (enter on line 1 of Form 10)		1	
2	Nontaxable services	2		
3	Sales to licensed purchasers for resale	3		
4	Deliveries or shipments to purchasers outside Nebraska	4		
5	Sales to qualified exempt organizations	5		
6	Sales to qualified exempt common or contract carriers	6		
7	Sales to qualified governmental agencies	7		
8	Sales of qualified prescription items sold for human use	8		
9	Sales of exempt agricultural feed, seed, chemicals, and fertilizer	9		
10	Sales of motor vehicles, motorboats, and trailers	10		
11	Sales of exempt food or food ingredients	11		
12	Sales of exempt agricultural machinery & equipment	12		
13	Other allowable deductions (explain)	13		
14	Total allowable deductions (total of lines 2 through 13)		14	
15	Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10		15	

COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

16	Cost of items and applicable services purchased for use on which Nebraska sales and use tax has not been paid	16	
17	Cost of items withdrawn from inventory for personal or business use	17	
18	Total amount subject to Nebraska consumer's use tax (line 16 plus line 17)	18	
19	Nebraska consumer's use tax (line 18 multiplied by the rate identified on line 3 of Form 10)	19	
20	Credit for tax paid to other states on items in line 18 (see instructions)	20	
21	Nebraska consumer's use tax due (line 19 minus line 20). Enter on line 4 of Form 10	21	

INSTRUCTIONS FOR NEBRASKA SCHEDULE III

• Information Guides are available on our Web site for the following items.

COMPUTATION OF NET TAXABLE SALES

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt total gross receipts rounded to the nearest dollar. Out-of-state retailers enter **only** Nebraska gross receipts. **Do not** include the amount of sales tax collected.

LINE 2. Enter the gross receipts received during the taxable period from services which were not subject to Nebraska sales tax.

LINE 3. Enter the gross receipts received from sales to licensed purchasers for resale. You must have a properly completed resale certificate from each purchaser for which a deduction is claimed.

LINE 4. Enter the gross receipts from deliveries or shipments to purchasers outside Nebraska. Out-of-state retailers do not use this line.

LINE 5. Enter the gross receipts from sales to organizations exempt from Nebraska sales and use tax. You must have a properly completed exempt sale certificate from each qualified organization for which a deduction is claimed.

LINE 6. Enter the gross receipts from sales to Nebraska licensed common or contract carriers for which you have a properly completed and valid exempt sale certificate.

LINE 7. Enter the gross receipts from sales to the federal government or Nebraska governmental units for which you have a properly completed exempt sale certificate or proof of federal payment. Purchases by governmental units for use in the business of furnishing gas, water, electricity, or heat, are **not** exempt.

LINE 8. Enter the gross receipts from the sale of insulin and prescription drugs, oxygen, prosthetic devices, durable medical equipment, mobility enhancing equipment, and home medical supplies for human use.

LINE 9. Enter the gross receipts from sales of agricultural feed, feed supplements, seed, chemicals, fertilizer, and compatibility agents which are not subject to Nebraska sales tax.

LINE 10. Enter the gross receipts from sales of motor vehicles, motorboats, and trailers. Submit the green copies of Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, and Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB, with this return.

LINE 11. Enter the gross receipts from sales of exempt food or food ingredients.

LINE 12. Enter the gross receipts from all sales of qualified agricultural machinery or equipment. You must have a properly completed exempt sale certificate from each purchaser.

LINE 13. Enter the amount of other allowable deductions. An explanation for each deduction claimed must be written in the space provided or on an attached schedule if additional space is required.

COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

LINE 16. Enter the cost of all items and applicable services purchased without payment of Nebraska sales or use tax and consumed or used by you or your company.

LINE 17. Enter the cost of inventory items purchased without payment of Nebraska sales or use tax which were subsequently withdrawn from inventory and consumed or used.

LINE 20. If you have paid tax in another state on an item included on line 18, you may take a credit for such tax. The maximum credit allowed will be the amount of Nebraska and applicable local consumer's use tax that would apply to each item on which a sales or use tax has been paid to another state. The invoices or tax returns showing the payment of sales or use tax to another state must be retained with your records.

INSTRUCTIONS FOR FORM 10

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 sales and use tax Nebraska identification number. Returns will be mailed to you by this department based on the filing frequency you are assigned.

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

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, or EFT payment, will be considered timely filed if U.S. postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. A return is required even if there have been no taxable sales. Mail to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, Nebraska 68509-8923. **Make a copy of this return and all schedules for your records.**

ELECTRONIC FILING QUESTIONS. If you have questions about EFT, Telefile, Internet filing or payment options, visit our Web site at **www.revenue.ne.gov** or call 1-800-433-8631.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it. If you have not received a return for the tax period, request a duplicate from the department. Do not file returns which are photocopies, are for another tax period, or have not been preidentified.

NAME, ADDRESS, OWNERSHIP CHANGES. If the business name has changed and 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, via Internet, or Telefile, these changes should be made on a Nebraska Change Request, Form 22. A change in ownership or type of ownership (individual to a partnership, partnership to a corporation, etc.) will require you to cancel your permit by checking the box. The new owner(s) of the business should not file their return using the previous owner's preidentified sales and use tax returns. The new owner(s) must complete a Nebraska Tax Application, Form 20, to obtain their own sales and use tax permit.

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 there is an additional location opened, you need to apply for another sales tax permit by filing a Nebraska Tax Application, Form 20.

CREDIT RETURNS. If line 11 is a credit amount, documentation must be sent with the return supporting the credit. This documentation must include a copy of the Form 10, Nebraska Schedule III, a letter of explanation, invoices, or credit memos issued to customers. If a credit is shown, it may be applied to current tax liability. 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 (3) years from the due date following the end of the period for which the credit was created.

PENALTY AND INTEREST. If the return is not filed by the due date, a penalty will be assessed in the amount of 10 percent 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.

VERIFICATION AND AUDIT. 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.

SPECIFIC INSTRUCTIONS

For more information, see "Information Guides" under "Sales and Use Tax" on our Web site.

Each return provides for reporting of both sales and use tax. Entries for each tax remain separate. If the retailer intends to file a return for both taxes, a word, statement, number (including zero), or figure must be entered on the appropriate lines. Failure to do so will extend the statute of limitations for audit and collection purposes to five years.

Complete Nebraska Schedule III to assist in completing Form 10, lines 1 through 4.

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

LINE 2. Enter the net taxable sales from Form 10, Nebraska Schedule III rounded to the nearest whole dollar. Refer to the Nebraska Schedule III instructions for allowable deductions.

LINES 4 and 5, CONSUMER'S USE TAX LIABILITY. The consumer's use tax is a tax on items and applicable services purchased in Nebraska when there has been no payment of the sales tax. The consumer's use tax also applies to items purchased outside Nebraska and brought into Nebraska for use, storage, or consumption on which a sales or use tax has not been paid to Nebraska or any other state. The consumer's use tax is imposed upon the following transactions:

1. Items purchased for resale which are withdrawn from inventory and used for personal or business use.
2. Property and applicable services purchased from a vendor who was not required or failed to collect the sales tax.

LINE 8. A collection fee is allowed as a reimbursement 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 will be entered 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 the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 13. A **credit** will be indicated by the word "subtract" and can be subtracted from the amount due on line 11.

LINE 13. If not required to remit payment via EFT, attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 13.

SIGNATURES. This return 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 Nebraska Department of Revenue. 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 Column A and enter on line 1, Nebraska Schedule I and on line 5, Form 10.

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

If you collected a local sales tax or need to remit a local use tax for a local taxing jurisdiction that is not listed on Nebraska Schedule I, write the name of the local taxing jurisdiction, the amount of use tax, and the amount of sales tax in the space provided at the bottom of Nebraska 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 on our Web site 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.