

Instructions

Nebraska Schedule I. This schedule is provided to assist in the preparation of your Nebraska Tobacco Products Tax Return, Form 56, for tobacco products other than snuff. Enter your name, ID number, and tax period in the space provided. If additional space is required to list all imports and exports, attach a schedule with the same information.

The schedule containing the same format and information may be submitted using electronic media, such as a CD, to report your imports and exports. Attach the completed schedule to Form 56 and return it to the Nebraska Department of Revenue.

Specific Instructions

Tobacco Products Imported. Enter the requested information for each shipment of tobacco products (other than snuff) imported into Nebraska during the month for which Form 56 is being filed. Resident Wholesalers report the name and address of the vendor from which the tobacco products were purchased from. Nonresident Wholesalers report the name and address of the Nebraska customer to whom the product was sold.

Tobacco products to be reported on Schedule I include cigars; roll-your-own tobacco; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; cavendish; plug and twist tobacco; fine cut and other chewing tobacco; shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise.

Do not report shipments of snuff imported into Nebraska on Schedule I.

Net Invoice Price. Net invoice price is the invoiced amount less all trade and cash discounts allowed and received by the person or company whose name is preidentified on this return.

Tobacco Products Manufactured and Sold in Nebraska. Persons who manufacture tobacco products (other than snuff) in Nebraska, and sell these items to other individuals and retailers in this state, must include these sales on Schedule I, Form 56, for the same tax period as the Form 56. The net invoice price for the manufacturer is the manufacturer's selling price less all trade and cash discounts allowed and received by the purchaser. The manufacturer must provide sufficient information for each type of tobacco product (other than snuff) manufactured and sold.

Line 1. Enter the total net invoice price for all imports on Form 56, line 1.

Exports to Other States. Enter the requested information for each customer to whom you have exported tobacco products during the same tax period as the Form 56. The net invoice price of each tobacco product exported is the amount on which tax was previously paid.

Line 2. Enter the total net invoice price on this line and on Form 56, line 2.

Products Returned to the Manufacturer. Credit is allowed for the tax paid on tobacco products (other than snuff) that are returned to the manufacturer as unsalable. Credit memoranda for returned products are issued by the Department and must be attached to Form 56 on which the credit is claimed. Do not attach the manufacturer's affidavit or claim credit before a credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest.

Products Returned from Customers. Resident wholesalers who have received tobacco products (other than snuff) returned from a customer located outside of Nebraska should report those transactions on line 2 as a negative number. Nonresident wholesalers who have received products returned from a customer located in Nebraska should report those transactions on line 1 as a negative number.