



# Nebraska Tobacco Products Tax Return for Products Other than Cigarettes

- Attach Nebraska Schedule I, Form 56, and Nebraska Schedule II, Form 56
- Read instructions on reverse side

FORM  
**56**

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Tax Period

Check this box if you have discontinued importing or manufacturing tobacco products.

**NAME AND LOCATION ADDRESS**

**NAME AND MAILING ADDRESS**

### SECTION I — Tobacco Products Other Than Snuff

1	Total amount of tobacco imported products subject to tax (Nebraska Schedule I) .....	1		
2	Total amount of tobacco products exported (Nebraska Schedule I) .....	2		
3	Total amount of tobacco products sold to the U.S. government .....	3		
4	Total amount subject to tax (line 1 minus lines 2 and 3).....	4		
5	Total tobacco products tax (line 4 multiplied by .20 ) .....	5		

### SECTION II — Snuff

6	Total ounces of snuff imported subject to tax (Nebraska Schedule II, line 1) .....	6		
7	Total ounces of snuff exported (Nebraska Schedule II, line 2).....	7		
8	Total ounces of snuff sold to the U.S. government .....	8		
9	Total ounces of snuff subject to tax (line 6 minus lines 7 and 8) .....	9		
10	Total snuff tax (line 9 multiplied by .44 ).....	10		

### SECTION III — Tax Computation

11	Total tax due (line 5 plus line 10).....	11		
12	Collection fee (line 11 multiplied by .025; if the result is \$75.00 or more, enter \$75.00) .....	12		
13	Tobacco products tax due (line 11 minus line 12) .....	13		
14	Credit (credit memorandum must be attached, refer to instructions) .....	14		
15	Total tobacco products tax due (line 13 minus line 14) .....	15		
16	Previous balance with applicable interest at % per year and payments received through	16		

17 BALANCE DUE (line 15 plus line 16). Pay in full with return..... 17

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

**sign  
here**

Authorized Signature

( )  
Telephone Number

Signature of Preparer Other than Taxpayer

( )  
Telephone Number

Title

Date

Address

Date

E-Mail Address

E-Mail Address

Check [www.revenue.ne.gov](http://www.revenue.ne.gov) for the Directory of Certified Tobacco Product Manufacturers and Brands approved for sale in Nebraska.

(800) 742-7474 (toll free in NE and IA) or (402) 471-5729

**THIS RETURN IS DUE ON OR BEFORE THE 10TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE**

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

**PLEASE MAKE A COPY TO KEEP WITH YOUR RECORDS**

## INSTRUCTIONS

**WHO MUST FILE.** The first owner of tobacco products (other than cigarettes) in Nebraska must file a Nebraska Tobacco Products Tax Return, Form 56, for each tax period.

The **first owner** is any person:

- who sells tobacco products in this state and imports or causes to be imported into this state tobacco products to be sold in this state;
- who makes, manufactures, or fabricates tobacco products in this state for sale in this state; or
- who is in business outside this state who ships or transports tobacco products to retailers in this state and becomes licensed.

The first owner of tobacco products in Nebraska cannot transfer the tax liability to any other person who holds a tobacco products license (i.e., tobacco products cannot be sold tax-free between persons who hold tobacco products licenses).

**Effective October 1, 2009, the first owner of the following tobacco products must continue to report on Form 56, Nebraska Schedule I the purchase of:** cigars; roll-your-own (RYO) 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 for chewing or smoking in a pipe or otherwise; **except snuff and snuff flour.**

**Effective October 1, 2009, the first owner of snuff and snuff flour must report such purchases on Form 56, Nebraska Schedule II.** Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked, and includes both “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

**WHEN AND WHERE TO FILE.** This return, properly signed and accompanied by check or money order payable to the Nebraska Department of Revenue, will be considered filed in a timely manner if postmarked on or before the tenth day of the month following the month covered by the return. A return is required even if no tobacco products tax is due.

Mail this return and payment to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

**PREIDENTIFIED RETURN.** This return is to be used only by the tobacco products licensee whose name is printed on it. If you have not received a preidentified return for a reporting period, request a duplicate from the Nebraska Department of Revenue (Department). Do not file returns which have not been preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

### NEBRASKA SCHEDULE I and NEBRASKA SCHEDULE II

[Nebraska Schedule I](#) and [Nebraska Schedule II](#) are supplied with each preidentified tax return, Form 56. Each schedule provides space to record pertinent information on tobacco products imported, or caused to be imported into Nebraska, tobacco products manufactured and sold in this state, and tobacco products exported. The schedules must be completed and attached to the return.

### SPECIFIC INSTRUCTIONS

**LINE 1.** Enter the total net invoice amount of tobacco products imported into Nebraska as shown on Form 56, Schedule I, line 1.

**LINE 2.** Enter the total net invoice amount of tobacco products exported from Nebraska as shown on Form 56, Schedule I, line 2. Tobacco products claimed as an export must be shown at the same net invoice price as included on line 1 of this return or on a prior return.

**LINE 3.** Enter the total net invoice amount of tobacco products sold to the federal government or its agencies. Retain evidence of each sale made to the federal government with your records.

**LINE 6.** Enter the total exact number of ounces of snuff as shown on Form 56, Schedule II, line 1.

**LINE 7.** Enter the total exact number of ounces of snuff exported from Nebraska, on and after October 1, 2009, as shown on Form 56, Schedule II, line 2.

**LINE 8.** Enter the total number of ounces of snuff sold to the federal government or its agencies that was imported on and after October 1, 2009. Retain evidence of each sale made to the federal government with your records.

**LINE 14.** Credit is allowed for the tax paid on tobacco and snuff that are returned to the manufacturer as unsaleable. Credit memoranda for returned tobacco and snuff are issued by the Department and must be attached to Form 56 on which credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued.

Credit for the tax paid by the retailer will also be given for tobacco and snuff sold tax-free to Native American Indians where transfer of title and possession occur within the boundaries of a Native American Indian reservation in Nebraska. Retailers must complete a Nebraska Refund Claim for Cigarettes and Tobacco Products Sold to Native American Indians, Form 68. Form 68 must be attached to Form 56.

**LINE 16.** A balance due resulting from a partial payment, mathematical or clerical errors, and interest relating to prior returns will be entered in this space by the Department. Any interest included in this balance due is calculated 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 paid by a previous remittance, it should be disregarded when computing the amount to remit on line 17. A credit will be indicated by the word “subtract” and can be subtracted from the amount due on line 15. If line 16 shows an amount due, add that amount to line 15.

**LINE 17.** Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 17.

**[Nebraska Manufactured and Imported Cigarette Report, Form 55A.](#)** Form 55A is supplied with each Form 56. This form must be completed to report any RYO tobacco reported on Form 56 and sold to customers in Nebraska. RYO is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

**VERIFICATION AND AUDIT.** Records to substantiate this return, Schedule I, Schedule II, and Form 55A must be retained and be available for a period of at least three years after the due date of the return.

**NEBRASKA CIGARETTE DIRECTORY.** Check [www.revenue.ne.gov](http://www.revenue.ne.gov) for the “[Nebraska Directory of Certified Tobacco Product Manufacturers and Brands](#)” that are approved for sale in Nebraska. Any cigarettes or RYO tobacco not included on the Directory that have been sold, offered for sale, or possessed for sale in this state, shall be deemed contraband and subject to seizure and forfeiture. It is necessary that you review our Web site on a continuing basis to be aware of changes made to this Directory.

**SIGNATURES.** This return must be signed by the owner, partner, or corporate officer. 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.



## 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, identification 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.

A computerized schedule containing the same format and information may be used 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.

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 the Form 56 is being filed. 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 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 month for which Form 56 is being filed.

Tobacco products including snuff that were imported prior to October 1, 2009, and exported on and after October 1, 2009, must be reported on Form 56, Schedule I. The net invoice price of the tobacco products exported is the amount on which tax was paid.

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



## INSTRUCTIONS

**NEBRASKA SCHEDULE II.** For tax periods beginning October 1, 2009, this schedule is provided to assist in the preparation of your Nebraska Tobacco Products Tax Return, Form 56. Enter your name, identification number, and tax period in the space provided. If additional space is required to list all imports and exports of snuff, attach a schedule with the same information.

A computerized schedule containing the same format and information may be filed. Attach the completed schedule to Form 56 and return it to the Nebraska Department of Revenue.

**SNUFF.** Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked and includes “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

### SPECIFIC INSTRUCTIONS

**SNUFF IMPORTED.** Enter the requested information for each shipment of snuff imported into Nebraska during the month for which Form 56 is being filed.

**SNUFF MANUFACTURED AND SOLD IN NEBRASKA.** Persons who manufacture snuff in Nebraska and sell the snuff to individuals and retailers in this state must include these sales on Form 56, Schedule II, for the same tax period as the Form 56 is being filed.

**BRAND NAME.** Do not list the different varieties of any particular brand of snuff. For example, Red Seal snuff comes

in four long cut varieties: Wintergreen, Mint, Natural, and Straight. For reporting purposes the different varieties can all be reported under the brand name Red Seal.

**COLUMN A.** Enter the total number of containers of each brand of snuff imported and manufactured and sold.

**COLUMN B.** Enter the exact net weight of the container as listed by the manufacturer. Example: .47, .82, 1.2, or 1.5 ounces.

**COLUMN C.** Multiply the number of containers in Column A by the number of ounces in Column B and enter the total number of ounces in Column C.

**LINE 1.** Enter the exact total number of ounces on Form 56, line 6.

**EXPORTS TO OTHER STATES.** Enter the requested information for each customer to whom you have exported snuff during the month for which the Form 56 is being filed.

Snuff exported and reported on Schedule II should only be snuff that you imported on and after October 1, 2009.

Snuff imported prior to October 1, 2009 on which the 20% tax was paid and exported after October 1, 2009 should be reported on Schedule I, Form 56.

**LINE 2.** Enter the exact total number of ounces on Form 56, line 7.