

Please Do Not Write In This Space

Nebraska ID Number Reporting Period Covered by Return Due Date

Name and Location Address

Name and Mailing Address

This return must be filed even if there is no fee due.

1 Number of business locations in Nebraska that reported taxable sales of \$50,000 or more for the reporting period covered by this return (unless reduced after filling out the schedule).....	1		
2 Nebraska Waste Reduction and Recycling Fee (line 1 multiplied by \$25) (Combined sales tax filers – if line 2 is blank, see enclosed schedule)	2		
3 Previous balance with applicable interest at % per year and payment received through	3		

Check this box if your payment is being made electronically and file this paper return.

4 Balance Due (line 2 plus or minus line 3). Pay this amount in full with your return. 4

If line 4 is a credit balance, elect the method of payment by checking a box below:

- Apply this credit to my sales or use tax account.
- Issue a paper refund check.

Worksheet

Computation of Net Taxable Sales of Tangible Personal Property

1 Net taxable sales as reported on line 2, Form 10, for the reporting period covered by this return . Note: Motor vehicle, motorboat, and ATV-UTV dealers must also include their sales of motor vehicles, trailers, semitrailers, motorboats, and ATVs-UTVs on line 1 of this worksheet.	1		00
2 Taxable sales of utilities (telephone, mobile telecommunications, sewer, and cable and satellite TV services)	2		00
3 Taxable sales of installation and connection of certain services (see instructions).....	3		00
4 Taxable sales of custom software and specified digital goods	4		00
5 Taxable sales of admissions.....	5		00
6 Taxable sales of warranties, guarantees, and maintenance agreements	6		00
7 Taxable sales of lodging accommodations.....	7		00
8 Taxable services (see instructions).....	8		00
9 Total (line 1, minus lines 2 through 8). If less than \$50,000, no fee is due – cross-out the \$25 amount on line 2, Form 94, and enter -0-.....	9		00

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

sign here Authorized Signature () Signature of Preparer Other Than Taxpayer

Title Date Phone Number Address Date

Email Address

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. Every Nebraska retail location that reported \$50,000 or more in net taxable sales on its [Nebraska and Local Sales and Use Tax Returns, Form 10](#), during the **reporting period covered by this return**, must file a Nebraska Waste Reduction and Recycling Fee Return, Form 94.

Businesses With One or More Nebraska Retail Locations. Each Nebraska retail location must pay the \$25 fee, unless the worksheet is completed and the remaining taxable sales of tangible personal property (as reported on line 9) are less than \$50,000.

If you are submitting more than one return in the same envelope, you may send one check with all of the returns for the total amount due, or a separate check with each return.

Businesses With More Than One Nebraska Retail Location Filing a Combined Sales Tax Return. The enclosed schedule lists all of your Nebraska retail locations that are part of the combined filing and which reported taxable sales of more than \$50,000. The \$25 fee is due for **each** retail location with taxable sales of tangible personal property of \$50,000 or more. Use the enclosed schedule to determine whether the taxable sales for a particular location are less than \$50,000.

Motor Vehicle, Motorboat, and ATV-UTV Dealers. See line 1 instructions of the worksheet.

When and Where to File. This return is considered timely filed if postmarked on or before the due date printed on the return. Mail Form 94 and any supporting documentation to the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818.

Preidentified Return. This return must be used only by the retailer whose name is printed on it.

If you have sales of tangible personal property of \$50,000 or more at a location and have not received a preidentified return for the reporting period, request a duplicate from the Nebraska Department of Revenue (Department). Do not file returns which are for another reporting period, or 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.

Schedule. If the number of business locations in Nebraska (as printed on line 1, Form 94) is greater than one, a separate schedule is enclosed with your Form 94. This schedule can only be used by businesses that have been approved to file a combined sales

tax return. The schedule lists (by Nebraska ID number) only those Nebraska retail locations that reported \$50,000 or more in taxable sales. To determine if any of the locations had taxable sales of tangible personal property of less than \$50,000, you must complete the information on the schedule for that location. You do not owe the \$25 fee for any location that has less than \$50,000 of taxable sales as calculated in Column 9 of the schedule. The number of locations on line 1 will be reduced by the number of locations that have less than \$50,000 in taxable sales as calculated in Column 9 of the schedule.

It is not necessary to complete the information for a location that has taxable sales of tangible personal property of \$50,000 or more.

Line 4. If your payment is made electronically, this paper return must still be filed with the Department. Electronic payments may be made using any of the following options:

- Department's e-pay program (the State withdraws funds from your bank account based on the information you provide);
- ACH Credit (you work with your bank to deposit funds into the State's bank account);
- Nebraska Tele-pay (pay by calling 800-232-0057); or
- Credit card payments.

For more information about these electronic payment options, see the Electronic Payment Options for State Taxes page on the Department's [website](#). Those not mandated to pay electronically may attach a check or money order for the amount on line 4, made payable to the Nebraska Department of Revenue.

Penalty and Interest. If the return is not filed by the due date, or filed without payment, you will be billed for the fee based on the number of locations printed on line 1, Form 94, plus a \$5 penalty, and interest.

Signatures. This return must be signed by the taxpayer, partner, corporate officer, or member of an LLC. If the taxpayer authorizes another person to sign this return, there must be a [power of attorney](#), on file with the Department or attached to this return.

Any person who is paid for preparing a taxpayer's return must also sign the return as the preparer.

If you need additional assistance, contact the Nebraska Department of Revenue, PO Box 94818, Lincoln, Nebraska 68509-4818, or call 800-742-7474 in Nebraska and Iowa, or 402-471-5729.

Worksheet Instructions

If the number of business locations in Nebraska (as printed on line 1, Form 94) is one, complete the worksheet at the bottom of Form 94 to determine if its taxable sales of tangible personal property including sales of prewritten software were less than \$50,000. If less than \$50,000, no fee is due. Form 94 must be filed even if there is no fee due. If the number of business locations in Nebraska (as printed line 1, Form 94) is more than one, do not complete the worksheet at the bottom of Form 94 and instead complete the schedule for each location.

Line 1. Enter the net taxable sales as reported on line 2 of your Nebraska and Local Sales and Use Tax Return, Form 10, for the preceding 12-month period ending June 30. **Note:** Motor vehicle, motorboat and ATV-UTV dealers must also include their sales of motor vehicles, trailers, semitrailers, ATVs-UTVs, and motorboats on line 1 of this worksheet.

Line 2. Enter the taxable sales derived from the sales of telephone, mobile telecommunications, sewer, and cable and satellite TV services.

Line 3. Enter the taxable sales derived from the installation or removal of property used in conjunction with the furnishing of telephone, telegraph, mobile telecommunications, or cable and satellite TV services.

Line 4. Specified digital goods include: digital audio works (music); digital audio-visual works (movies, music videos, TV shows); and digital books. See [Revenue Ruling 01-11-3](#).

Line 8. Taxable services include: animal specialty services; building cleaning services; computer software training when provided by the seller; motor vehicle painting; motor vehicle towing; motor vehicle washing and waxing; pest control services; recreational vehicle (RV) park services; repair and installation labor charges; and security and detective services.

Line 9. If the amount entered on line 9 is less than \$50,000, cross-out the \$25 amount on line 2, and enter -0-. No fee is due.