

Nebraska Waste Reduction and Recycling Fee Schedule

Attach to Form 94.

Name of Business	Nebraska ID Number	Reporting Period Covered by Return
------------------	--------------------	------------------------------------

The location ID numbers listed below are for Nebraska locations that reported \$50,000 or more in taxable sales including sales of prewritten software. Locations on your combined Nebraska and Local Sales and Use Tax Return that are outside Nebraska, or that have reported taxable sales of less than \$50,000, are **not** listed.

You are required to pay the \$25 fee for each of the listed locations, unless you complete this schedule to substantiate that a location's taxable sales of tangible personal property (Column 9) were less than \$50,000. **Complete the information only for those locations that had less than \$50,000 in taxable sales of tangible personal property.**

In Column 1, enter the location's net taxable sales as reported under Column C on Nebraska Schedule II of your Nebraska and Local Sales and Use Tax Return, Form 10.

- For each identified location, complete Columns 1 through 9 for the reporting period July 1, 2017, through June 30, 2018.
- Count the number of locations (from all of the schedules) that had less than \$50,000 in Column 9. Subtract this number from the total number of locations on line 1, Form 94, cross out the number on line 1, and reenter the result, and then calculate the Nebraska Waste Reduction and Recycling Fee on line 2, Form 94.

- Column 1 Net taxable sales as reported under Column C on Nebraska Schedule II of your Form 10.
- Column 2 Taxable sales of utilities (telephone, mobile telecommunications, sewer, and cable and satellite TV services).
- Column 3 Taxable sales of installation and connection of certain services.
- Column 4 Taxable sales of custom software, and specified digital goods.
- Column 5 Taxable sales of admissions.
- Column 6 Taxable sales of warranties, guarantees, and maintenance agreements.
- Column 7 Taxable sales of lodging accommodations.
- Column 8 Taxable services.
- Column 9 Column 1 minus the total of Columns 2 through 8.

Location ID Number	Column 1 Net Taxable Sales	Column 2 Utilities	Column 3 Install/Connect	Column 4 Software and Digital Products	Column 5 Admissions	Column 6 Warranties	Column 7 Lodging	Column 8 Services	Column 9 Column 1 minus Columns 2-8

Retain a copy of this schedule for your records.

Instructions

Who Must File. Every retailer who filed a combined [Nebraska and Local Sales and Use Tax Return, Form 10](#), during the reporting period, July 1, 2017, through June 30, 2018, should complete this schedule to determine whether any of the locations had less than \$50,000 in taxable sales of tangible personal property including sales of prewritten software.

Do not complete the schedule for a location that had \$50,000 or more in taxable sales of tangible personal property during this period.

Column 4. Specified digital goods includes digital audio works (for example, music), digital audio-visual works (for example, movies, music videos, TV shows), and digital books. See [Revenue Ruling 01-11-3](#).

Column 8. Enter your total taxable sales of the following services:

- Animal specialty services;
- Building cleaning services;
- Computer software training;
- 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.

When and Where to File. This schedule must be attached to Form 94 if there are any locations where the amount calculated in Column 9 is less than \$50,000.