



Nebraska and Local Sales and Use Tax Return

FORM
10

- If applicable, complete Schedule I on reverse side.
- See optional Nebraska Net Taxable Sales and Use Tax Worksheets.

Tax Category | Nebraska ID Number | Rpt. Code | Tax Period

PLEASE DO NOT WRITE IN THIS SPACE

Due Date:

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

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

Check this 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 (see instructions).....	1		00
2	Net taxable sales (see instructions).....	2		00
3	Nebraska sales tax (line 2 multiplied by .055).....	3		
4	Nebraska use tax (see instructions).....	4		
Complete Nebraska Schedule I prior to completing lines 5 & 6.				
5	Local use tax from line 1, Nebraska Schedule I.....	5		
6	Local sales tax from line 2, Nebraska Schedule I.....	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 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 % per year and payments received through	12		

Check this box if your payment is being made electronically.

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 Title Daytime Phone Date E-Mail Address

paid preparer's use only _____
 Preparer's Signature Date Preparer's Social Security Number or PTIN

Print Firm's Name (or yours if self-employed), Address and Zip Code EIN () Daytime Phone

INTERNET FILERS — DO NOT MAIL A PAPER RETURN. Visit: www.revenue.ne.gov to e-file this return!

For tax assistance, call (800) 742-7474 (toll free in NE & IA) or (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.

INSTRUCTIONS FOR FORM 10

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

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 Nebraska sales tax identification number. Returns will be mailed to you by the Nebraska Department of Revenue (Department) based on the filing frequency you are assigned.

WHEN AND WHERE TO FILE. This return and payment are due the 25th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U. S. Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be initiated before 5 P.M. Central Time on the due date. **Paper returns** must be mailed to the Nebraska Department of Revenue, P.O. Box 98923, Lincoln, NE 68509-8923. **Make a copy of this return and all schedules for your records.**

ELECTRONIC FILING. The Department encourages all filers to file and pay electronically. Filers who have been approved to file a combined return **must** electronically file original returns. If you have questions about EFT, Internet filing or payment options, visit www.revenue.ne.gov.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it. Do not file returns which are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit our Web site to print a Form 10. Complete the ID number, tax period, name, and address information.

NAME AND ADDRESS CHANGES. If the business name has changed and it 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, name changes should be made on a [Nebraska Change Request, Form 22](#).

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 an additional location is opened, you must apply for another sales tax permit by filing a Form 20.

OWNERSHIP CHANGES. A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10. The new owners must complete a [Nebraska Tax Application, Form 20](#), to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax returns.

CREDIT RETURNS. If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. 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 years from the due date following the end of the period for which the credit was created.

AMENDED RETURNS. To file an amended return, use a Form 10, clearly print "Amended Return" at the top of the form, and provide an explanation of the changes. Also, complete the ID number, tax period, name, and address information. All amended returns, including those for combined filers, must be filed by using a paper form.

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

RETENTION OF RECORDS. 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.

Additional information regarding sales and use tax may be found in the "Information Guides" section of our Web site.

SPECIFIC INSTRUCTIONS

Retailers must report the tax due for each type of tax. If either sales or use tax is not due, the retailer must indicate that by entering a zero, N/A, line, word, or statement on the appropriate lines. Failure to do so extends the statute of limitations to five years for audit and collection purposes.

Refer to the optional [Nebraska Net Taxable Sales Worksheet](#) for assistance in completing Form 10. The paper version is attached; however, the online version has many links providing detailed explanations.

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

LINE 2. Enter the net taxable sales rounded to the nearest whole dollar. Refer to the online version of the [Nebraska Net Taxable Sales Worksheet](#) for allowable deductions.

LINES 4 and 5, USE TAX LIABILITY. Refer to the optional [Nebraska Use Tax Worksheet](#) for information on use tax. Use tax is due on all taxable purchases when Nebraska, and any applicable local, sales tax was not paid. Some examples include:

1. Purchase of property (e.g., books, clothing, computer software) and taxable services from an out-of-state vendor who did not collect the Nebraska and local sales tax. This includes purchases made over the Internet or through other sources, such as mail-order catalogs.
2. Purchase of items and taxable services from a Nebraska vendor who did not collect the Nebraska and local sales tax.
3. Purchase of items in another state, picked-up in that state, and subsequently brought into Nebraska for use or storage.

LINE 8. The permit holder is allowed a credit for collecting 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 is entered by the Department 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 you have already paid the amount on this line with a previous remittance, please disregard it. A **credit** is indicated by the word "subtract" and this amount can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact the Department.

LINE 13. All filers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. Those not mandated may attach a check or money order for the amount on line 13, made payable to the Nebraska Department of Revenue.

SIGNATURES. Paper returns 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 Department. 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 the use tax column and enter on line 1, [Nebraska Schedule I](#) and on line 5, Form 10.

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

The Schedule I will display the cities/county (jurisdictions) that have been reported in the last 12 months. Additional jurisdictions may be added by writing the information in the blank boxes on the 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](#) 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](#).

NEBRASKA NET TAXABLE SALES WORKSHEET

1. Gross Sales and Services in Nebraska [Reg. 1-007](#). Enter on line 1, Form 10

ALLOWABLE EXEMPTIONS AND DEDUCTIONS FROM GROSS SALES

- A. Sales of nontaxable services as shown in [Reg. 1-012](#)
- B. Sales of items or taxable services sold for resale as shown in [Reg. 1-013](#)
- C. Sales to exempt purchasers as shown in [Reg. 1-012](#).....
- D. Sales of exempt items or services as shown in [Reg. 1-012](#)
- E. Exempt sellers as shown in [Reg. 1-012](#).....
- F. Use-based exemptions as shown in [Reg. 1-012](#).....
- G. Other allowable deductions (see our Web site for a list of allowable deductions and the applicable regulations).....
- H. Total allowable exemptions and deductions (A through G).....

2. Net Taxable Sales (line 1 minus line H). Enter on line 2, Form 10

NEBRASKA USE TAX WORKSHEET

- 1. Cost of items and taxable services purchased for use in Nebraska on which tax was not paid as shown in [Reg. 1-002](#)
- 2. Cost of items withdrawn from inventory for personal or business use as shown in [Reg. 1-002](#)
- 3. Total amount subject to Nebraska use tax (line 1 plus line 2).....
- 4. Nebraska use tax (line 3 multiplied by the rate identified on line 3, Form 10)
- 5. Credit for tax paid to other states on items in line 4 as shown in [Reg. 1-002](#)
- 6. Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10.....