

Nebraska Cigarette and Use Tax Return

Name	Please Do Not Write In This Space
Home Address (Number and Street or Rural Route)	
City State Zip Code	
Tax Period Covered by this Return (Month and Year)	Social Security Number

(A) Name and Address of Seller or Website Address	(B) Date of Invoice	(C) Brand Name	(D) Amount of Invoice	(E) Number of Packs Purchased

1 Total amount of invoices.....	1				
2 Total number of packs purchased.....				2	
3 Cigarette tax due (line 2 multiplied by .64)	3				
4 Total amount subject to use tax (total of lines 1 and 3)	4				
5 Nebraska use tax (line 4 multiplied by .055)				5	
6 Local use tax (local code) (line 4 multiplied by local rate) (see instructions)				6	
7 Total Nebraska and local use tax due (total of lines 5 and 6)				7	
8 Total amount due (total of lines 3 and 7). Pay in full with return				8	

I declare under penalties of law 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

Phone Number

Phone Number

Date

Address

Date

Email Address

Email Address

This return is due on or before the 15th day of the month following the tax period indicated above.

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.**

revenue.nebraska.gov, call 800-742-7474 (NE and IA) or 402-471-5729

Retain a copy for your records.

Instructions

Who Must File. Every person who purchases a pack or packs of **cigarettes** that are delivered into Nebraska without an affixed Nebraska cigarette tax stamp is required to file a Nebraska Cigarette and Use Tax Return, Form 55C, for the purpose of reporting the cigarette and use taxes owed.

Tobacco Products. If you purchased other tobacco products such as cigars that have not been redefined as a cigarette by LB 397 (2019), chewing tobacco, and roll-your-own tobacco products, please contact the Nebraska Department of Revenue for assistance by calling 800-742-7474.

When to File. This return must be filed on or before the 15th day of the month following the purchase of cigarettes.

Specific Instructions

Enter the requested information for each purchase of cigarettes during the month for which Form 55C is being filed.

Column C. Enter the specific brand name of cigarettes purchased.

Example. If you purchased Marlboro Red, Marlboro Gold, and Marlboro Silver packs, report these different styles under the cigarette brand name "Marlboro."

Column D. Enter the total amount paid to purchase the cigarettes. The total amount paid includes all delivery and shipping charges.

Column E. A pack of cigarettes is a container in which individual cigarettes are wrapped or boxed. A pack of cigarettes can contain 1 or more cigarettes. An individually wrapped cigarette is a pack containing one cigarette. The tax per pack is the same for all packs containing 20 or fewer cigarettes.

If you purchased cartons of cigarettes, you must multiply the number of cartons by the number of packs in each carton.

Examples. If you purchased 5 cartons of Camel cigarettes and each carton contained 10 individual packs of 20 cigarettes, the total number of packs to report is 50.

If you purchased 5 cartons of Camel cigarettes and each carton contained 10 individual packs of 10 cigarettes, the total number of packs to report is 50.

Line 3. The cigarette tax rate per pack containing one to 20 cigarettes is \$.64.

Line 4. The total amount subject to use tax includes the amount of cigarette tax that is owed.

Line 6. To determine the proper local code and local use tax rate, please visit our website: revenue.nebraska.gov.

On our website click on For Businesses, then Sales and Use Tax, then scroll to Local Sales and Use Tax Rates, and then click on the applicable date range for your local code and rate. Enter the local code and local rate on line 6.

Example: You live in Lincoln, Nebraska. Your local code is 2-285 and the local rate is .0175.