

This form can be obtained by contacting the Department.

Purchase Order for Nebraska Cigarette Tax Stamps

Nebraska ID Number	Please Do Not Write In This Space
Name and Location Address	Name and Mailing Address
Name	Name
Street	Street
City State Zip Code	City State Zip Code

Stamp Order for Packs of 20 and 25 Cigarettes

1 Number of cigarette tax stamps ordered, pack of 20, rolls of 15,000 stamps.....	1		
2 Number of cigarette tax stamps ordered, pack of 20, rolls of 30,000 stamps	2		
3 Number of cigarette tax stamps ordered, pack of 20, sheets of 150 (sold in lots of 1,500).....	3		
4 Total cigarette tax stamps ordered, pack of 20 (total of lines 1, 2, and 3).....	4		
5 Gross tax (line 4 multiplied by \$.64).....		5	
6 Number of cigarette tax stamps ordered, pack of 25, rolls of 3,600	6		
7 Number of cigarette tax stamps ordered, pack of 25, sheets of 150 (sold in lots of 1,200).....	7		
8 Total cigarette tax stamps ordered, pack of 25 (line 6 plus line 7).....	8		
9 Gross tax (line 8 multiplied by \$.80).....		9	
10 Total gross tax (line 5 plus line 9).....		10	
11 Discount (line 10 multiplied by .0185).....		11	
12 Net tax (line 10 minus line 11)		12	
13 Postage and handling charges. Refer to the Nebraska Cigarette Tax Stamp Postage and Handling Schedule . If you are using a delivery service, please provide the name of the company and account number: _____		13	
Name of Company _____ Account Number _____			
14 Net tax, and postage/handling due (line 12 plus line 13)		14	
15 Credit (Credit Memorandum must be attached. Refer to instructions.)		15	
16 Balance Due (line 14 minus line 15). Pay in full with order.....		16	

I declare under penalty of law that I have examined this order, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶

Signature of Owner, Partner, Corporate Officer, or Authorized Individual

Title

Date

()

Phone Number

Mail this order and payment to:
Nebraska Department of Revenue, 301 Centennial Mall South, PO Box 94818, Lincoln, NE 68509-4818
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

Nebraska Department of Revenue — White Copy

Taxpayer's Receipt — Canary Copy

Instructions

Who May Order. Nebraska licensed wholesale dealers who affix cigarette stamps to packages of cigarettes must complete this order form.

Where to Order. The completed order form with proper remittance must be filed before any stamps will be issued. Cigarette stamps can only be ordered from the Lincoln office of the Nebraska Department of Revenue (Department).

Order Quantity. Cigarette stamps for packages of 20 or fewer cigarettes are sold in rolls of 15,000 or 30,000 or sheets of 150 with a minimum order of 1,500 stamps. Cigarette stamps for packages of 25 cigarettes are sold in rolls of 3,600 or sheets of 150 with a minimum order of 1,200 stamps. The total amount of tax, postage, and handling charges must be submitted with each purchase order.

Postage and Handling. The cost of postage and handling charges incurred by the Department to mail cigarette tax stamps by registered, insured mail must be included and paid by the cigarette wholesaler at the time the order is submitted. Refer to the current [Nebraska Cigarette Tax Stamp Postage and Handling Schedule](#) for the proper amount of postage and handling charges to be entered on line 13. The schedule can be found on our website at revenue.nebraska.gov, by clicking on “Cigarettes/Other Tobacco Products” under “Specific Tax Info,” and then scrolling down to the “Nebraska Cigarette Tax Stamp Postage and Handling Schedule.” If you are using a delivery service, please provide the name of the delivery service and account number.

Credit. Credit is allowed for packs of cigarettes returned to the manufacturer as unsaleable that have a Nebraska Cigarette Tax Stamp on them. A credit memorandum for returned cigarettes is issued by the Department and must be attached to the order on which a credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before a credit memorandum has been issued.

Credit for cigarette tax will be allowed for packs of cigarettes sold to Native American Indians tax-free when supported by a [Nebraska Refund Claim for Cigarette and Tobacco Product Sales to Reservation Indians, Form 68](#).

Authorized Signature. This order form must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Department.