

## This form can be obtained by contacting the Department.

## **Purchase Order for Nebraska Cigarette Tax Stamps**

ebraska ID Number		Please Do Not Write In This Space		
	Name and Location Address		Name and Mailing Ad	dress
ame		Name		
reet		Street		
ty	State Zip Code	City	State	Zip Code
	Stamp Order for Packs	of 20 and 25 Cig	arettes	
2 N 30 3 N 15 4 To	This line is intentionally left blank  lumber of cigarette tax stamps ordered, pack of 20, rolls of 0,000 stamps  lumber of cigarette tax stamps ordered, pack of 20, sheets 50 (sold in lots of 1,500)  otal cigarette tax stamps ordered, pack of 20 (total of lines nd 3)	of2	1 ////////////////////////////////////	
6 7 N	This line is intentionally left blank  Simple of cigarette tax stamps ordered, pack of 25, sheets sold in lots of 1,500)	of 150	6 /////////////////////////////////////	5
<b>8</b> To	otal cigarette tax stamps ordered, pack of 25 (line 7)		8	
<b>9</b> G	Gross tax (line 8 multiplied by \$.80)			9
<b>0</b> To	otal gross tax (line 5 plus line 9)			10
<b>1</b> D	viscount (line 10 multiplied by .0185)			11
3 P	Net tax (line 10 minus line 11)			12
_	Name of Company	Account Nu	ımber	
4 N	et tax and postage/handling due (line 12 plus line 13)			14
<b>5</b> C	credit (Credit Memorandum must be attached. Refer to inst	ructions.)		15
6 B				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			d complete.
	sign here Signature of Owner, Partner, Corporate Officer,	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

or Authorized Individual

Taxpayer's Receipt — Canary Copy

## Instructions

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

**Where to Order.** The completed order form with proper remittance (line 16) must be filed before any stamps will be issued. Cigarette tax stamps can only be ordered from the Lincoln office of the Nebraska Department of Revenue (Department).

**Order Quantity.** Cigarette tax stamps for packages of 20 or fewer cigarettes are sold in rolls of 30,000 or sheets of 150 with a minimum order of 1,500 stamps. Cigarette tax stamps for packages of 25 cigarettes are sold in sheets of 150 with a minimum order of 1,500 stamps. The balance due (line 16) 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/stamping agent 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 the 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 Credit Computation for Cigarettes and Tobacco Products Sold to Native American 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 <u>Power of Attorney, Form 33</u> on file with the Department.