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 DEPARTMENT OF REVENUE

Nebraska Sales and Use Tax

General Information 2017

revenue.nebraska.gov


Accurate through October 25, 2017

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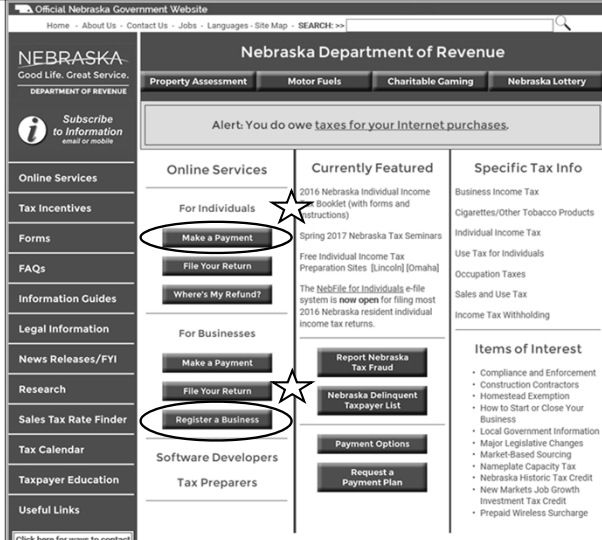
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The screenshot shows the Nebraska Department of Revenue website. The 'Online Services' section is highlighted, and two buttons are circled in red: 'Make a Payment' under 'For Individuals' and 'Register a Business' under 'For Businesses'. A star icon is placed next to the 'Make a Payment' button. The 'Currently Featured' section includes links for '2016 Nebraska Individual Income Booklet', 'Spring 2017 Nebraska Tax Seminars', 'Free Individual Income Tax Preparation Sites', and 'The NebFile for Individuals e-file system'. The 'Specific Tax Info' section lists various taxes and 'Items of Interest' such as 'Compliance and Enforcement', 'Construction Contractors', and 'Local Government Information'.

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Property Assessment Motor Fuels Charitable Gaming Nebraska Lottery

Instructions for Paying Your Estimated Individual Income Tax

Before you begin:

- Nebraska Individual Estimated Income Tax Payments must be filed by every resident and nonresident of Nebraska if the individual's Nebraska income tax after allowance of personal exemption credits can reasonably be expected to exceed withholding and other credits by \$500 or more.
- Use the same primary social security number (SSN) you use when filing your Nebraska Form 1040N.
- Determine the amount you will be paying. To compute your estimated tax, complete the Nebraska Individual Estimated Income Tax Worksheet (on page 4). If line 18 is less than \$500, estimated tax payments are not required, but may still be made.
- Determine what dates you want your payments to transact on (scheduled payment dates). The estimated tax may be paid in full with the first payment or in equal installments on or before April 15, (current year), June 15, (current year), September 15, (current year), and January 15, (next year). Dates may vary due to holidays and weekends. Estimated payments must be made on or before the due dates to avoid penalty and interest.
- You must initiate your payment prior to 5:00 p.m. Central Time on the due date to ensure your payment is timely (a Scheduled Payment Date of the next business day is considered timely).
- When you register yourself in the e-pay system the first time, be sure to keep a record of your Password.
- Required fields are marked with an asterisk (*).
- Payments can only be made for the tax year displayed in the e-pay system.
- If you want to receive confirmation for your payment by email, you must enter a valid email address. Your Confirmation will be emailed to you shortly after you complete your payment.

Make your payment:

1. When you click on the Make Payment button, it will display the Log-in page. If you have never used the e-pay system, you must first click on "Register" and complete your Registration by entering your SSN, Password, and other contact information. Be sure to use the primary SSN you will report on your Nebraska Individual Income Tax return, Form 1040N. If you are already registered with e-pay, enter your SSN and Password on the Log-in page.
2. When the registration is complete, the e-pay system next displays a page to let you know it is complete. Click on "Continue".
3. On the next web page displayed, enter your payment amount, and scheduled payment dates. If Married

Click here for ways to contact us and mailing addresses.

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Nebraska Department of Revenue

Department of Revenue

e-pay

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Nebraska Individual Estimated Income Tax e-pay (EFT Debit)

Payments made through this website will have a company name of "Nebraska Revenue" when presented to your financial institution. This name should also appear on the statement you receive from your financial institution.

*****ATTENTION*****
First-time users must register by clicking on the "Register" button when logging in.

- Instructions for paying your Estimated Individual Income Tax
- Use these links to pay your 2016 Individual Estimated Income Tax:

Make Payment

Payment Inquiry

Click "Make Payment" to set up your Individual Income Tax payments.

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Click here for ways to contact us and mailing addresses.

Register Your Business Online

Click Here to Begin

Before you begin -

Please review "Starting a Business in Nebraska" for information about who must register, other agencies to contact, and more resources you can use.

What you will need:

- If you have not previously created a user account for this application process, you will need a valid email address to register.
- Your federal employer ID, if required;
- Social Security numbers, names, addresses, and titles of each owner, partner, member, or corporate officer; and
- A signed Power of Attorney, Form 33, if applicable.

Browser requirements:

- Google Chrome Version 30 or higher;
- Mozilla Firefox Version 27 or higher;
- Microsoft Internet Explorer Version 11 or higher;
- Microsoft Edge - any; or
- Opera Version 12.18 or higher.

Eligible tax programs:

- Sales and Use Tax;
- Income Tax Withholding;
- Business Income Tax (corporation, partnership, fiduciary, or financial institution); and/or
- Miscellaneous Taxes, including -
 - Litter Fee;
 - Lodging Tax;
 - Prepaid Wireless Surcharge;
 - Severance and Conservation; and
 - Tire Fee

Nebraska Sales Tax

For more information, see the [Sales and Use Tax Regulations](#) on our website.

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Sales tax is...

- ... a transactional tax,
- ... based on the transaction, rather than the item sold.

A sale is...

- ... the transfer of title or possession of an item, or
- ... providing a service,
- ... for consideration.

For more information, see our guide [Nebraska and Local Sales Tax](#) or [Reg-0-001 - Nature of Sales Tax](#).

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A lease or rental of tangible personal property...

- ...is a sale,
- ...a lease or rental is a transfer of control or possession of the property.

Sales tax is due on each lease or rental payment.

For more information, see [Reg-1-018 - Rent or Lease of Tangible Personal Property](#).

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All sellers...

- ...are the consumers of anything they use to sell their items and services; and
- ...must pay tax on them.

Example 1. Cash registers

Example 2. Security services

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Taxable Services

- Animal specialty services
- Building cleaning
- Computer software training
- Detective services
- Installing/applying tangible personal property
- Motor vehicle towing, washing/waxing, painting
- Pest control services
- Recreational vehicle (RV) park services
- Security services
- Repair labor (with 5 exceptions – see slide 43)

For a more complete list of taxable and nontaxable services, see the [Nebraska and Local Sales Tax Information Guide](#) on our website.

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All service providers...

...are the consumers of the taxable items and services used to provide the service; and
...must pay tax on those items or services (even if the charge for the service is also taxable).

Example 1: The carwash does not sell soap and wax, but a “car wash.”

Example 2: A window cleaner is not selling window cleaning solution, but “clean windows.”

Collecting Sales Tax

- Collected by the seller as an agent for the State
- Held in trust for the State of Nebraska
- Must have a sales tax permit
- Collection fee

Sales Tax is Calculated on Gross Receipts

Gross receipts...

...means the total amount of a sale or lease for a consideration.

Sales tax is calculated on the gross receipts of the sales transaction.

For more information, see [Reg-1-007](#) – Gross Receipts Defined.

Delivery Location and the Local Sales Tax

The delivery location determines the Local Sales Tax.

- The delivery location is where the purchaser picks up the item or where he/she takes possession of it.
- The local sales tax rate depends on whether the delivery location is inside or outside city limits.
- When delivery is outside Nebraska, contact the other state.

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Local Sales Tax Increase

Neb. Rev. Stat. § 77-27,142

- A municipality, except Omaha, may impose a local sales tax of 1.75% or 2% if the rate increase is approved by at least 70% of the municipality's governing body and by a vote of the voters residing in the municipality.
- For further information, contact Karen Barrett at 402-471-5980.

[Sales Tax Rate Finder](#)

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Collecting, Documenting, and Reporting Sales Tax

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The Bottom Line for Sales Tax

- Sales tax must be separately stated (with 4 exceptions).
- All sales transactions are presumed taxable.

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The Bottom Line for Sales Tax

Sellers must collect sales tax
or
document why they did not.

Documenting Exempt Sales

- **Form 13**
- Sellers keep completed copies of Form 13.
- A “blanket” form is valid until it is revoked in writing by the purchaser.

Documenting Exempt Sales

Nebraska Resale Certificate **Form 13**, Section A

- Purchases for resale
- Items that become a component part of a product to be sold

Form 13, Section A

REVENUE		Nebraska Resale or Exempt Sale Certificate		Form 13
Name and Mailing Address of Purchaser		Name and Mailing Address of Seller		
Name _____		Name _____		
Legal Name _____		Street Address _____		
Street Address (Do not use PO box) _____		Street or Other Mailing Address _____		
City _____	State _____	Zip Code _____	City _____	State _____
Zip Code _____			Zip Code _____	
Check Type of Certificate				
<input type="checkbox"/> Single Purchase		If single purchase is checked, enter the related invoice or purchase order number: _____		
<input type="checkbox"/> Blanket		If blanket is checked, this certificate is valid until revoked in writing by the purchaser.		
I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:				
Check One <input type="checkbox"/> Purchase for Resale (Complete Section A.) <input type="checkbox"/> Exempt Purchase (Complete Section B.) <input type="checkbox"/> Contractor (Complete Section C.)				
Section A—Nebraska Resale Certificate				
I hereby certify that the purchase, lease, or rental of _____ from the seller listed above is exempt from the Nebraska sales tax as a purchase for resale, rental, or lease in the normal course of our business. The property or service will be resold either in the form or condition in which it was purchased, or as an ingredient or component part of other property or service to be resold.				
I further certify that we are engaged in business as a: <input type="checkbox"/> Wholesaler <input type="checkbox"/> Retailer <input type="checkbox"/> Manufacturer <input type="checkbox"/> Lessor				
of _____				
My Nebraska Sales Tax Permit Number is 01-_____				
If none, state the reason: _____				
Foreign State Sales Tax Number: _____ State _____				

For more detailed information, refer to the [Form 13 instructions](#).

Nebraska Exempt Sale Certificate Form 13, Section B

- Specific governmental units
 - Governmental Entities – Information guide
 - Reg-1-012C – Entity-based exemptions
- Certain exempt organizations
 - Nonprofits – Information guide
 - Nonprofits – PowerPoint slides
 - Reg-1-090 – Nonprofit organizations
 - Reg-1-091 – Religious organizations
 - Reg-1-092 – Educational institutions

more... 25

Form 13, Section B

- Qualified manufacturing machinery and equipment (MME)
 - MME – Information guide
 - MME – PowerPoint slides
 - Reg-1-107 – MME Exemption
- Vehicles and parts for vehicles used by a common or contract carrier
 - Common or Contract Carrier – Information guide
 - Reg-1-069 – Common & Contract Carriers

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Form 13, Section B

- Qualified commercial agricultural machinery and equipment (ag exemption)
 - Ag – Information guide
 - Agri-business – PowerPoint slides
 - Reg-1-094 – Ag machinery & equipment refund
- Occasional sales (This exemption is very limited in scope!)
 - Reg-1-022 – Occasional sales

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Form 13, Section B

REVENUE		Nebraska Resale or Exempt Sale Certificate		Form 13
Name and Mailing Address of Purchaser		Name and Mailing Address of Seller		
Name _____		Name _____		
Legal Name _____		Street Address _____		
Street Address (Do not use PO box) _____		Street or Other Mailing Address _____		
City _____	State _____ Zip Code _____	City _____	State _____	Zip Code _____
Check Type of Certificate				
<input type="checkbox"/> Single Purchase		If single purchase is checked, enter the related invoice or purchase order number: _____		
<input type="checkbox"/> Blanket		If blanket is checked, this certificate is valid until revoked in writing by the purchaser.		
I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:				
Check One <input type="checkbox"/> Purchase for Resale (Complete Section A.) <input type="checkbox"/> Exempt Purchase (Complete Section B.) <input type="checkbox"/> Contractor (Complete Section C.)				
Section B—Nebraska Exempt Sale Certificate				
The basis for this exemption is exemption category _____ (insert appropriate number for the category of exemption described on the reverse side).				
If exemption category 2 or 5 is claimed, enter the following information:				
Description of Items Purchased _____		Intended Use of Items Purchased _____		
If exemption category 3 or 4 is claimed, enter your Nebraska Exemption Certificate number: 05-_____ Do not enter your Federal Employer ID Number.				
If exemption category 6 is claimed, the seller must enter the following information and sign this form below:				
Description of Items Sold _____	Date of Seller's Original Purchase _____	Was tax paid when purchased by seller?	Was item depreciable?	
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

For more information, see [Form 13 instructions](#).

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Form 13, Section C – For Contractors Only

Nebraska Department of REVENUE		Nebraska Resale or Exempt Sale Certificate for Sales Tax Exemption		Form 13
Name and Mailing Address of Purchaser		Name and Mailing Address of Seller		
Name		Name		
Legal Name		Legal Name		
Street Address (Do not use PO Box)		Street or Other Mailing Address		
City	State	Zip Code	City	State
Check Type of Certificate				
<input type="checkbox"/> Single Purchase		If single purchase is checked, enter the related invoice or purchase order number		
<input type="checkbox"/> Blanket		If blanket is checked, this certificate is valid until revoked in writing by the purchaser.		
I hereby certify that the purchase, lease, or rental by the above purchaser is exempt from the Nebraska sales tax for the following reason:				
Check One <input type="checkbox"/> Purchase for Resale (Complete Section A.) <input type="checkbox"/> Exempt Purchase (Complete Section B.) <input type="checkbox"/> Contractor (Complete Section C.)				
Section C—For Contractors Only				
1. Purchase of building materials or fixtures.				
<input type="checkbox"/> As an Option 1 or Option 3 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above are exempt from Nebraska sales tax. My Nebraska Sales or Use Tax Permit Number is:				
2. Purchases made by an Option 2 contractor under a Purchasing Agent Appointment on behalf of _____ (exempt entity)				
As an Option 2 contractor, I hereby certify that the purchase of building materials and fixtures from the seller listed above is exempt from Nebraska sales tax pursuant to the attached Purchasing Agent Appointment and Delegation of Authority for Sales and Use Tax, Form 17.				

There is a seminar just for contractors! Check the schedule to attend a class, request that we set a date to work with you directly, or check out the presentation using the link above!

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Reporting Sales Tax

- E-file a Form 10.
- For e-file instructions, please go to the Department's website.
- A return must be filed even if there are no sales to report.

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What is Use Tax?

For more information, see [Reg-1-002 – Use Tax](#).

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What is Use Tax?

- Use tax is due when Nebraska sales tax has not been paid on a taxable item or service purchased for use in Nebraska.
- The big difference is who remits the tax -
 - Sales tax is collected and remitted by the seller.
 - Use tax is paid directly to the Department by the purchaser/consumer.

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Use Tax and Sales Tax Have These Things in Common –

- They are imposed on the same transactions.
- They have the same exemptions.
- They are calculated at the same rate.
 - Where delivery occurs; or
 - Where first usage in Nebraska takes place.

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When Use Tax is Due

- Use tax is often due when purchases are made from an out-of-state seller
 - Internet, catalog, mail order
 - Magazines and journals by subscription
- Use tax is due when the business withdraws tax-free inventory for business or personal use (including donations)
 - Auto mechanic
 - Hair salon

Note: Be sure to maintain good records!

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Use Tax


Use tax filing statistics:

- 61,474* Forms 1040N reported a use tax liability for a total of \$3,832,936* since the use tax line was added to the income tax return.
- An estimated \$57 to \$76 million in sales and use taxes on remote sales goes uncollected on an annual basis.
 - \$45 to \$60 million in state sales and/or use tax revenue
 - \$12 to \$16 million in local sales and/or use tax revenue

*Note: These statistics are as of 08/26/2016.

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Use Tax

 REVENUE	Nebraska Individual Income Tax Return <small>for the taxable year January 1, 2016 through December 31, 2016 or other taxable year: 2016 through</small>	<small>FORM 1040N</small> 2016
<small>38 Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)</small> Enter purchases subject to state tax 91 \$ _____ State tax 92 \$ _____ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ _____ Local tax 94 \$ _____ (purchases x local rate of ____%) 95 Local code _____ (see local rate schedule); Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38. 38		

- Report individual use tax on line 38 of Form 1040N.
- If the taxpayer has a credit for tax paid to another state, along with use tax, report both the credit and tax on Form 2.
- If the taxpayer needs to report use tax to multiple local jurisdictions, report it on Form 3.
- Report business use tax on Form 10 or Form 2.
- Businesses that hold a Nebraska Sales and Use Tax Permit, **must** use Form 10.

Note: Do not report business use tax on Form 1040N.

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Reporting Use Tax

- Businesses report use tax on:
 - Form 10; or
 - Form 2.
- Individuals report use tax on:
 - Form 3;
 - Form 1040N; or
 - Form 2 (only if claiming credit for tax paid to another state).

Note: Do not use Form 1040XN to make changes to individual use tax filings.

Businesses that hold a Nebraska Sales and Use Tax Permit, must use Form 10.

Businesses use Form 2 if they do not hold a sales tax permit.

Individuals use Form 3.

Other Tax Information

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Labor Charges Associated with Personal Property

- Taxable
 - Production and assembly labor
 - Installation and repair labor when the item is taxable
- Exempt
 - Installation labor when the item is exempt
 - Repair labor (see the next slide)

For more information, see [Reg-1-082](#) – Labor Charges.

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Exempt Repair Labor Charges

- Licensable motor vehicle
- Agricultural machinery and equipment used in commercial agriculture
- Qualifying prosthetic devices and durable medical equipment ([Form 13](#) required)
- Mobility-enhancing equipment ([Form 13ME](#) required)
- Qualified MME ([Form 13](#) required)

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Gross Receipts

Four exceptions to separately stating sales tax:

- Admissions
- Alcohol by-the-drink
- Concessions
- Vending machines

For more information, see [Reg-1-007](#) – Gross Receipts Defined.

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Example:

You charge your customer \$10 for a pitcher of beer in a city with a 1.5% local sales tax.

The customer's bill would show:	
Pitcher of beer	\$10

To determine gross receipts and the amount of sales tax:

- Divide \$10 by 1.07 (1 plus the total state and local sales tax rate). The gross receipts is \$9.35.
- Subtract \$9.35 from \$10 to get \$0.65, which is the tax.

Gross receipts (sales price)	= \$9.35
State and local sales tax	= \$0.65

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Delivery Charges

Delivery charges are taxable when:

- the buyer pays the seller for the delivery charge and
- the transaction is taxable.

Delivery charges are taxable regardless of the method of delivery.

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Delivery Charges

If you owe use tax on a purchase, you also owe use tax on any delivery charge paid to the seller as part of that purchase.

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Containers

There are two types:

- Returnable
 - Taxable to the person who will place contents into them.
- Nonreturnable
 - Nontaxable when the person will fill the container and sell the contents with the container.

For more information, see Reg-1-043 – Containers.

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Software and Digital Goods & Services

Taxable Examples

Software/software installation

- Tangible medium
- Internet transferred software
- Software training/re-training by the seller
- Maintenance agreements with updates

Digital goods

- Electronic books and book clubs
- Downloading songs & ringtones
- Movies, music videos, & TV shows

Services

- Virus protection software, monitoring services, security services, and testing

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Software and Digital Goods & Services

Nontaxable Examples

Software/software installation

- Accessing web-based applications (no code necessary)
- Access codes for online subscription services

Digital goods

- Web design without license transfer
- Electronically-transferred photographs

Services

- Help desk without updates

For more information, see [Reg-1-088 – Software](#) and the [Computer Software](#) information guide.

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Manufacturing Machinery & Equipment (MME)

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1. Used to produce, fabricate, assemble, process, finish, refine, or package tangible personal property;

Examples -

- Drill press used to manufacture shelving and cabinets.
- Extrusion mold used to produce rigid styrofoam to ship cabinets.

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2. Used to transport, convey, handle, or store the manufactured goods or raw materials;

Example -

- Forklift used to off load raw materials, or used to move the finished product throughout the facility.

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3. Used to maintain the integrity of the manufactured products, or unique environmental conditions for the products or MME itself;

Examples -

- Humidifier used to maintain paper quality in a paper plant.
- Freezer used by an ice cream manufacturer.

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4. Used to test or measure the product, the manufacturing process, or the quality of the finished products;

Example -

- Incubator used to determine bacteria level in manufactured meat product.

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5. Computers, software (and related training), and related peripheral equipment used to guide, control, operate, or measure the manufacturing process.

Example -

- Computer hardware and software used to direct robotic assembly line equipment to attach a rivet at a particular point.

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Taxable Machinery & Equipment

Examples –

- Tools powered by hand
- Security equipment
- Safety equipment
- Repair shop equipment
- Cleaning equipment
- Licensable motor vehicles and trailers
- Equipment used in retail operations
- Office equipment used for research and development
- Office equipment, including computers and software

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Repair of MME

Manufacturers may purchase parts and labor to repair MME sales tax exempt.

Examples –

- Motor for a drill press
- Grease or other lubricants to keep the drill press running
- Repair labor

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Taxable Machinery & Equipment

Examples –

- Tools powered by hand
- Security equipment
- Safety equipment
- Repair shop equipment
- Cleaning equipment
- Licensable motor vehicles and trailers
- Equipment used in retail operations
- Office equipment used for research and development
- Office equipment, including computers and software

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Water & Energy Source Utility Exemption

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Water Exemption

- Sales tax is not due when more than 90% of the water billed through a single meter is used for one of the following exempt purposes:
 - Irrigation of agricultural lands
 - Manufacturing
 - Care of animals whose products we eat or wear

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Energy Source Utility Exemption

The seller is not responsible for collecting sales tax on sales of dyed diesel fuel when delivery takes place by

- Pumping it into a bulk tank equipped with a hose and nozzle;
- Pumping it directly into the fuel tank of an off-road vehicle;
 - Farm tractor ○ Bulldozer ○ Excavator
 - Combine ○ Road grader ○ Boat
- Pumping it directly into a supply tank that fuels equipment that generates electricity; or
- Pumping it directly into a supply tank that fuels stationary crop irrigation equipment.

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Taxable Energy Source

Dyed diesel fuel is subject to sales and use tax when:

- Used in certain equipment
 - Reefer unit
 - De-watering equipment
 - Diesel powered light tower equipment
 - Diesel powered air compressor

Refer to Sales and Use Tax Regulation 1-089-
Energy Source Utility Exemption, for more information.

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Just a Few More Things...

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PRINT FORM RESET FORM Form 33

Nebraska Department of REVENUE **Power of Attorney**

Taxpayer's Name and Address

Name of Taxpayer	Business Name
Address (Street or Other Mailing Address)	Business Address (Street or Other Mailing Address)
City State Zip Code	City State Zip Code
Nebraska ID or Social Security Number	Federal ID or Social Security Number

Please Type or Print

Attorney-in-fact's Name and Address
(If more than two, see Designation of Attorney-in-fact in the instructions.)

Name	Name
Title or Firm Name	Title or Firm Name
Address (Street or Other Mailing Address)	Address (Street or Other Mailing Address)
City State Zip Code	City State Zip Code
Email Address Phone Number	Email Address Phone Number

The taxpayer appoints the above attorney-in-fact for purposes of duly authorized representation in any proceedings with the Nebraska Department of Revenue (Department) with respect to those tax categories, tax matters, and tax periods indicated below:

Tax Category	Tax Matter of Representation	Tax Period

The attorney-in-fact designated on this form have the authority to receive confidential information on behalf of the taxpayer and the power to perform the following acts with respect to the designated tax matters. Strike through any items which will not be granted.

- Fully represent the taxpayer in any hearing, determination, or appeal.
- Enter into any compromise with the Department.

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Other Tax Information – Certificate of Clearance

Purchasing a Business = Buying a Liability?

The buyer can be held liable for taxes due by the previous owner up to the amount of the purchase price, even if a lien has not been recorded.

Protect yourself!

- **Certificate of Clearance:**
 - Buyer or seller requests and receives the certificate in writing.
 - If buyer makes request, seller must sign the form.
 - Request the certificate by filing a Form 36, Tax Clearance Application.
 - Form 36 should be filed at least 15 days prior to closing.
- **The Department will:**
 - Advice whether or not buyer should withhold funds from the purchase amount, including any assumed debt, to cover outstanding tax liability.

For more information see Successor in Interest, § 77-2707 Sales and Use Tax, and Transferee, § 77-27,110 Income Tax Withholding.

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Other Tax Information – Why Would We Contact You?

Why Would We Audit You?

- Audit of another taxpayer
- Department staff experiences
- Referrals from outside sources
 - Media
 - Tip line
 - Other government agencies
- Data mining
 - Comparisons with other companies
 - Trends, patterns, and relationships
 - Industry standards
- Follow-up audits

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Other Tax Information – Records

Failure to Keep Records Could Lead to:

- Tax assessments
- License suspension
- License revocation

For more information, see Neb. Rev. Stat. § 77-2705(6)(a)(ii).

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Records

- Every seller is required to keep records.
 - Documents
 - List of items or services consumed in the business
 - Normal books of account
 - Receipts showing taxes paid
 - Resale and exempt sale certificates
 - Schedules
 - Working papers used in preparing tax returns

We recommend you retain records for 6 years after a return is filed.

For more information, see [Reg-1-008](#) – Records.

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DEPARTMENT OF REVENUE

Steve Drzaic

402-595-2078

steve.drzaic@nebraska.gov

Taxpayer assistance

800-742-7474

revenue.nebraska.gov

Thank you!