

Using the Excel Spreadsheet to create an XML file for Cigarette reporting:

Technical Information:

- This excel spreadsheet was designed using Microsoft Excel 2010. The Nebraska Department of Revenue (Department) does not support other versions of Microsoft Excel or other products.
- You must download and save a copy of the spreadsheet.
- You must enable macros to use this spreadsheet.

General Information:

- The spreadsheet is a tool that may be used to generate an XML file containing the data required for a cigarette tax or PAC Act filing with Nebraska. Using this tool is an option, and you may choose another method to generate the file.
- Required fields in which data must be entered are highlighted in red.
- If a field contains invalid text, the text will be shown in red. Invalid text includes most special characters. The XML does not allow for characters such as decimal points, ampersands, hyphens, pound signs, extra spaces, and other special characters.
- For additional information refer to the “Nebraska Cigarette Tax Return Electronic Filing Instructions” document located on the [Department’s web page](#).

Report Information Tab:

- Report Details:
- Use the drop down box to select your filer type.
 - o Select Resident Wholesaler if you are licensed as a Nebraska stamping agent with a location inside Nebraska.
 - o Select Non-Resident Wholesaler if you are licensed as a Nebraska stamping agent, but do not have a location inside Nebraska.
 - o Select Pact Act if you are not a Nebraska licensed stamping agent and you ship cigarettes into Nebraska.
- Enter the Tax Period Begin date. This must be the first day of a calendar month. The tax period end date will auto-populate based on the begin date.
- Click the Amended Return, No Transactions, or Disaster Relief box only if they apply to this return.
- Select a process type. Select “Test” when filing using our test site. Select “Production” when filing an actual return.

Filer Info:

- Complete the Filer Information for your organization.

Paid Preparer Info:

- The Paid Preparer Info should only be completed when using a third party to prepare this filing.

Financial Info:

- The Financial Info should only be completed when the filing shows a balance due and you need to make payment by electronic funds withdrawal.

Schedule I Entry Tab:

- You may enter the information on Schedule I or copy and paste the information from an existing file.
- Before copying and pasting information from an existing file, add enough rows to Schedule I to meet or exceed the number of rows necessary for all of the data. If you do not add enough rows, you will receive an error message and will not be allowed to continue. Additional rows may be added in increments of 1000.
- Columns must match the Schedule I order before copying and pasting. Also, it is easier to format the fields correctly before pasting.
- The spreadsheet defaults to a US Address. If you need to enter a foreign address, click the “Display Foreign Fields” box to display the foreign address fields.
- The “Type of Cigarette Schedule” must be identified on each line. You may use the drop down box to select the type of schedule. Select the type of schedule before copying and pasting or include this column when pasting data. If pasting, the type of cigarette schedule must be spelled and formatted exactly as shown in the drop down box.
- The deliverer information should only be completed when a delivery seller makes delivery sales to the direct consumer. For additional information on element input, refer to the “Nebraska Cigarette Tax Return Electronic Filing Instructions” document located on the [Department’s web page](#).

Schedule II Entry Tab:

- Include only your un-affixed stamps in beginning and ending inventory.
- Beginning stamp inventory must match the previous month’s ending inventory.
- Ending inventory should be your actual un-affixed stamp inventory at the close of business on the tax period end date.

Schedule III Entry Tab:

- Beginning inventory should match the previous month’s ending inventory.
- Tax Jurisdiction must be completed if the product is tax paid.
- Report all additions and subtractions of cigarettes from inventory not reported as sales, purchases, or credits on Schedule I.

- Allowable adjustments to inventory may include:
 - o Stamped and unstamped packs removed from inventory and returned to the cigarette manufacturer. Do not include items reported as tax paid credits or untaxed credits on Schedule I.
 - o Adjustments to correct brand detail errors on invoices may be made in this section. To correct brand detail, two entries (a positive entry and a negative entry) must be made to recognize the change.
 - o If you have other adjustments for losses due to theft, fire, etc., contact the Department of Revenue for specific instructions.

Form 55 Tab:

- Form 55 amounts will be brought forward from the Schedule totals. No entry is allowed on Form 55. Corrections must be made to the specific Schedule to update Form 55.

Generate the XML file:

- When you have completed your schedules you may generate the XML file.
- From the Report Information tab, you must first click the “Set Path” button to indicate the location to save the XML file that will be generated.
- Then click the “Create XML File” button. If any of your schedules contain errors, a message will appear.
- Correct all errors shown in red and then click the “Create XML File” button. Repeat this process until all of the errors are corrected. Once you have created the XML file, you must use the NebFile for Business program to file your return.