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# NEBRASKA CIGARETTE TAX RETURN ELECTRONIC FILING INSTRUCTIONS

## General Information

Beginning January 1, 2013, every cigarette tax filer is required to file monthly returns to report Nebraska cigarette activity. The return must be e-filed using the Nebraska Department of Revenue's (Department) NebFile for Business filing program. This program allows cigarette tax information to be uploaded in an eXtensible Markup Language (XML) file. The information you send (upload) must be in an XML format based on the [schema](#) available on our website. This includes manufactured cigarette activity only. Roll-your-own (RYO) and other tobacco products (OTP) activity will continue to be reported using the [Nebraska Tobacco Products Tax Return for Products Other than Cigarettes, Form 56](#).

In Nebraska, there are three types of filers:

1. **Resident cigarette wholesale dealers (resident wholesalers)** licensed as Nebraska cigarette stamping agents located in Nebraska must file using the TransmissionNE55.xsd schema to report their cigarette activity. Refer to the Instructions for Completing the File section and the Definitions section for information on this filing method.
2. **Nonresident cigarette wholesale dealers (nonresident wholesalers)** licensed as Nebraska cigarette stamping agents located outside Nebraska must file using the TransmissionNE55.xsd schema to report their cigarette activity. Refer to the Instructions for Completing the File section and the Definition section for information on this filing method.
3. **Cigarette manufacturers and distributors not licensed as Nebraska stamping agents (PACT Act filers)** must file using the TransmissionNESchl.xsd schema to report Nebraska cigarette activity. Refer to the Instructions for Completing the File section and the Definition section for information on this filing method.

## Accessing and Uploading the File

Filers will access the NebFile for Business program from the Department's [website](#) and log in using a user ID and PIN. The NebFile for Business Cigarette Tax and PACT Act reporting program will prompt the user to select the file to upload. During the upload, the file will be validated to the schema and the business rules will be applied. If the file contains schema or business rule errors the errors will be shown on the page. Errors must be corrected and then the file must be uploaded again. Once the file is valid and meets all business rules the file name will appear in the "Pending Files" section of the page. Verify that this is the correct file and then you must click the "Submit" button to file the report. If this is not the correct file you may click on the delete button and then select another file to upload. After you have submitted the file you will be issued a reference number. Also, all uploaded files will appear in the "File Upload History" section of the page. You may view previously uploaded files from this section. You will be notified of filing errors or the need for additional information by email, telephone contact from Department staff, or via a Balance Due Notice.

## Instructions for Completing the File

All filers must use the appropriate **transmission schema** to upload the XML file.

The following instructions list the elements and provide an explanation of what is included in each element. The schemas and business rules are available on our website and must be used in conjunction with this document. Some elements included in the schema are not used by Nebraska and are identified below. These elements are included because Nebraska uses the standardized schemas approved by the [Tax Implementation Group for E-Commerce Requirements Standardization \(TIGERS\)](#). Information reported in elements not used by Nebraska will not be stored or used by the Department.

Each element in the schema is defined below. The elements are defined in the exact order they appear in the schema and are defined by exact element names, many containing abbreviations, and are without spaces between words. To the left of the element name, when helpful, the names are spelled out with spaces for ease of reading.

## Transmission Header Definitions

All filers must select the appropriate transmission schema to create the XML file. Resident and Nonresident licensed wholesalers must use the TransmissionNE55.xsd. Cigarette manufacturers and distributors who are not licensed stamping agents must use the TransmissionNESchI.xsd.

**Transmission** – This element wraps around the TransmissionHeader and ReturnState elements.

**TransmissionHeader** – This element contains information about the file being transmitted and who is transmitting the file.

**Jurisdiction** – This element identifies the taxing jurisdiction the file is being submitted to and must be NE.

**TransmissionId** – This element is a unique number for you and your system that identifies the transmission.

**Timestamp** – This element identifies the date and time of the file. This must match the timestamp located in the Return Header State.

**Transmitter** – This element contains an identifying number of the transmitter. Complete one of the following:

**ETIN – Electronic Transmitter Identification Number**

**EFIN – Electronic Filing Identification Number**

**StateEIN – State Employer Identification Number**

**ProcessType** – This element identifies a production return (P) or a test return (T).

**AgentIdentifier** – This element is not used by the Department.

**ReportingAgentSignature** – This element is not used by the Department.

**Acknowledgement Address - AckAddress** – This element is not used by the Department.

## Return State Definitions

**ReturnState** – This element contains all of the elements to file a return or PACT Act Report.

**SubmissionId** – This element is a unique identification number for this submission. This should be concatenated to include the state ID number, the current four digit year, the three digit day of the year (1 - 366) and the sequence number within the date. If you are only submitting one file on this day use a one. The following is an example: 5555520123101.

## Return Header State Definitions

All filers must upload the Return Header State to identify the filer and other general information about this specific file.

**Jurisdiction** – This element identifies the taxing jurisdiction the file is being submitted to and must be NE.

**Timestamp** – This element includes the date and time when the file was created.

**Tax Period Beginning Date – TaxPeriodBeginDate** – This optional element is required by Nebraska. The date must be the first day of the calendar month for the tax period. All tax periods must be a complete calendar month. All dates should be shown as YYYY-MM-DD.

**Tax Period Ending Date – TaxPeriodEndDate** – This optional element is required by Nebraska. The date must be the last day of the calendar month for the tax period. All tax periods must be a complete calendar month. All dates should be shown as YYYY-MM-DD.

**Tax Year – TaxYear** – This element is not used by the Department.

**Quarter** – This element is not used by the Department.

**Disaster Relief – DisasterRelief** – This optional element is used to identify and explain how a specific event affected the taxpayer when a delinquent return is being filed due to a disaster.

**Internet Service Provider Number – ISPNumber** – This number identifies your Internet access account to your Internet service provider (ISP). You may locate your ISP number by contacting your ISP or by right-clicking on the Internet connection icon on your computer.

**Paid Preparer Information – PaidPreparerInformation** – This element must be completed whenever a paid third-party preparer is used. Failure to complete this information will result in the Department not being able to correspond or work with your preparer until additional documentation is completed. If this information is completed, your preparer will have a limited power of attorney, which will allow the Department to correspond and work directly with your preparer on this return.

**DateSigned** – This element is not used by the Department.

**SelfEmployed** – Check this box only if the preparer is self-employed.

**SSN or PTIN or StateID** – This optional choice provides either the Social Security Number (SSN), Preparer Tax Identification Number (PTIN), or state ID of the preparer.

**PreparerFirmIDNumber or StateEIN** – Choose either the Preparer Firm ID Number or State EIN to identify the preparer of this return.

**PreparerBusinessName** – This element contains the business name of the preparer.

**BusinessNameLine1** – This is the legal name of the preparer's business.

**BusinessNameLine2** – This is the Doing Business As (DBA) name used by the preparer, complete only if different from BusinessNameLine1.

**PreparerPersonName** – This element identifies the individual who actually prepared this report.

**PreparerUSAddress** – Choose either the USAddress or the ForeignAddress element for the preparer.

**AddressLine1**

**AddressLine2**

**City**

**State**

**ZipCode**

**PreparerForeignAddress** – Choose either the ForeignAddress or the USAddress element for the preparer.

**AddressLine1**

**AddressLine2**

**City**

**ProvinceorState**

**PostalCode**

**Phone** or **ForeignPhone** – Choose either element for the preparer's phone.

**EmailAddress** – This optional element is required for Nebraska when the Paid Preparer Information is completed.

**Originator** – This optional element may be completed to identify the person or company uploading the file:

**Employer Federal ID Number or Agent Identifier – EFIN or AgentIdentifier** – Select the Agent Identifier and report the originator's "doing business as" name.

**Originator Type Code – OriginatorTypeCd** – Use the enumerated list in the schema to select the type of entity originating the file. The code identifies the originator as one of the following:

1. An Electronic Return Originator (ERO);
2. An online filer;
3. A reporting agent;
4. An IRS agent;
5. A financial agent; or
6. A large taxpayer.

**PractitionerPIN** – If you use the practitioner pin method complete the following elements:

**EFIN PIN**

**ReportingAgentSignature**

**Software ID Number – SoftwareId** – This optional element is used to identify the software used to generate the file being uploaded. All software approved by the Department after testing will be issued a software ID. Reporting this element may help identify and resolve software problems quickly.

**Software Version Number – SoftwareVersion** – This optional element is used to identify the version of software used to generate the file being uploaded. Each update will be released as a specific version of the software. This includes software made available by the Department to generate the XML file. Reporting this element may help identify and resolve software problems quickly, if necessary.

**Internet Protocol – InternetProtocol** – This optional element is used to report the **IPAddress** the return is being uploaded from and the **IPTimestamp** of the upload.

**Signature Option – SignatureOption** – This element is not used by the Department.

**Amended Return Indicator – AmendedReturnIndicator** – This box should only be checked if you are amending a previously-filed return.

**Original Submission ID Number – OriginalSubmissionID** – This element is not used by the Department.

**Original Submission Date – OriginalSubmissionDate** – This element is not used by the Department.

**Return Type – ReturnCode** – This element includes an enumerated list to select the correct return type. Select from the list the appropriate type as shown below:

**Resident wholesalers** must select “Form55.”

**Nonresident wholesalers** must select “Form55.”

**PACT ACT filers** must select “Schedule1.”

**Filer** – This element includes information used to identify the filer. Your account information will not be updated based on information uploaded in the header. If your account information has changed, it will be necessary to complete a [Nebraska Change Request, Form 22](#). In the case of an entity/ownership change, cancel the existing state ID and register by applying for a new account.

**EIN** – This element is the federal employer identification number of the filer. This must be a 9-digit number that matches the information on file with the Department.

**StateEIN** – This optional element is required for Nebraska. This must be the Nebraska state ID number assigned by the Department.

**Name** – This element contains the business name of the filer.

**BusinessNameLine1** – This is the legal name of the filer's business.

**BusinessNameLine2** – This is the Doing Business As (DBA) name used by the filer, complete only if different from BusinessNameLine1.

**InCareOfName** – Complete this optional element only if you are having your mail sent to a third party.

**NameControl** – This element is not used by the Department.

**USAddress** – Choose either the USAddress or the ForeignAddress element for the filer.

**AddressLine1**

**AddressLine2** – This is an optional element.

**City**

**State**

**ZipCode**

**ForeignAddress** – Choose either the ForeignAddress or the USAddress element for the filer.

**AddressLine1**

**AddressLine2** – This is an optional element.

**City** – This is an optional element.

**ProvinceorState** – This is an optional element.

**Country**

**PostalCode** – This is an optional element.

**BusinessRepresentative** – This element contains details of the business representative designated as a contact for the filer. Please complete the following elements:

**Name**

**FirstName**

**MiddleInitial** – This is an optional element

**LastName**

**NameSuffix** – This is an optional element

**Title**

**TaxpayerPIN** – This element to not used by the Department.

**Phone** or **ForeignPhone** – This optional element can either be a US or foreign phone number.

**EmailAddress** – This is an optional element.

**DateSigned** – This element is not used by the Department.

## Return Data State Definitions

**Return Data State – ReturnDataState** – This element contains Schedules I, II, III, and Form 55.

**Resident wholesalers** are required to complete Form 55. Schedules I, II, and III will be completed as applicable. Resident wholesalers will report ALL cigarette activity inside and outside of Nebraska. If you have no cigarette activity or transactions for a tax period check the "NoTransactions" box located inside the NEForm55 element.

**Nonresident wholesalers** are required to complete Form 55. Schedules I, II, and III will be completed with the Nebraska information as applicable. If you have no cigarette activity or transactions for a tax period check the "NoTransactions" box located inside the NEForm55 element.

**PACT ACT filers** are required to complete a Schedule I to report each sale of cigarettes into Nebraska. If you have no cigarette activity or transactions for a tax period check the "NoTransactions" box located inside the SchI element. Completion of the Nebraska Schedule I fulfills the federal PACT ACT requirements and all Nebraska statutory reporting requirements for manufactured cigarettes. If you import RYO and OTP into Nebraska, you must continue to report this activity using electronic media or paper.

Specific instructions for the data to be uploaded on Form 55 and related schedules are detailed below.

## Nebraska Schedule I Definitions

The Nebraska Schedule I is designed to report cigarette transactions documented by invoices. This includes all cigarette purchases, sales, and credits. Each invoice will be entered as a separate Schedule I and must be identified by selecting the type of schedule.

**Nebraska Schedule I – SchI** – Schedule I consists of three parts: the invoice header; the invoice detail; and deliverer information.

**No Transactions to Report – NoTransactions** – Enter an “X” in this element ONLY if you are a manufacturer or a distributor that is not a licensed stamping agent AND did not have any sales or credits to report to Nebraska for this tax period.

**Invoice Header** – This element defines the type of transaction and basic information from each invoice.

**Type of Cigarette Schedule I – TypeOfCigSchI** – Select the correct type of schedule from the enumerated list to identify the type of transaction.

1. **Untaxed Purchases** – Includes unstamped cigarettes received this month.
  - a. **Resident wholesalers** should include all purchases of untaxed cigarettes and returns of untaxed cigarettes from customers. Report the number of cigarettes on the invoice, even if this is not the number actually received. Adjustments may be made by filing an Untaxed Credits Schedule I to report the discrepancy.
  - b. **Nonresident wholesalers** should not report purchases of untaxed cigarettes.
  - c. **PACT ACT filers** should not report purchases of untaxed cigarettes.
2. **Tax Paid Purchases** – Includes stamped cigarettes received this month.
  - a. **Resident wholesalers** should include all (Nebraska and other state) purchases of taxed cigarettes and returns of taxed cigarettes from customers. Tax jurisdiction must be used to report the appropriate taxing entity. Report the number of cigarettes on the invoice, even if this is not the number actually received. Adjustments may be made by filing a Tax Paid Credits Schedule I to report the discrepancy.
  - b. **Nonresident wholesalers** should include purchases of Nebraska taxed cigarettes. Tax jurisdiction must be NE.
  - c. **PACT ACT filers** should not report purchases of taxed cigarettes.
3. **Untaxed Credits** – Includes orders that are short-shipped, lost, or damaged during shipment.
  - a. **Resident wholesalers** should include adjustments to invoices at the time of receipt. The original invoice number should be referenced on this schedule. Do NOT wait for the credit invoice. Before an adjustment is shown as an “Untaxed Credit,” report the original



information and the total number of cigarettes invoiced on Schedule I as “Untaxed Purchases.”

- b. **Nonresident wholesalers** should not report any untaxed credits.
  - c. **PACT ACT filers** should include any adjustments to invoices shown in “Untaxed Sales” that are a result of short shipments, loss, or damage.
4. Tax Paid Credits – Includes orders that are short-shipped, lost, or damaged during shipment.
- a. **Resident wholesalers** should include adjustments made to invoices at the time of receipt. The original invoice number should be referenced on this schedule. Do NOT wait for the credit invoice. Before an adjustment is shown as a “Tax Paid Credit,” report the original information and the total number of cigarettes invoiced on a separate Schedule I as “Tax Paid Purchase.” Tax jurisdiction must be used to report the appropriate taxing entity.
  - b. **Nonresident wholesalers** who believe they have a Nebraska tax paid credit should [contact the Department](#).
  - c. **PACT ACT filers** should not report any tax paid credits.
5. Untaxed Sales – Include all sales of untaxed cigarettes.
- a. **Resident wholesalers** should include all sales of untaxed cigarettes to licensed wholesalers located in Nebraska and shipments out of state.
  - b. **Nonresident wholesalers** should include all sales of untaxed cigarettes to licensed wholesalers located in Nebraska as a positive number. Returns from Nebraska customers are reported as untaxed sales and the number of total cigarettes should be reported as a negative number. Price is always reported as a positive number.
  - c. **PACT ACT filers** should include all sales of untaxed cigarettes to licensed wholesalers located in Nebraska as a positive number. Returns from licensed wholesalers located in Nebraska are reported as untaxed sales and the number of total cigarettes should be reported as a negative number. Price is always reported as a positive number.
6. Tax Paid Sales – Include all sales of taxed cigarettes.
- a. **Resident wholesalers** should include all sales of taxed cigarettes to customers located in Nebraska and other states. Tax jurisdiction must be used to report the appropriate taxing entity.
  - b. **Nonresident wholesalers** should include all sales of taxed cigarettes to customers located in Nebraska as a positive number. Returns from Nebraska customers are reported as untaxed sales and the number of total cigarettes should be reported as a negative number. Price is always reported as a positive number.

c. **PACT ACT filers** should not report any tax paid sales.

**InvoiceDate** – This date must be the date shown on the seller's invoice. Format the date as YYYY-MM-DD.

**InvoiceNumber** – This number must be the seller's invoice number shown on the invoice.

**Name** – This name must be the purchased from or sold to name on the invoice.

**Address** – This is the delivery address. The US address type that is used does not allow for most characters for example; decimal points, ampersands, hyphens, pound signs and other special characters.

**SaletoFederalGovt** – Enter an X in this box to indicate that this is a sale of cigarettes to the federal government or a federal instrumentality.

**EIN** – This nine-digit number must be the federal employer ID number (EIN) of the purchased from or sold to entity.

**InvoiceDetail** – This element defines each line on an invoice. Each invoice header may match to an unlimited number of invoice detail records.

**Price** – This number represents in U.S. dollars the amount charged per carton for each type of cigarette. Price must always be shown as positive amounts, do not show returns or credits as negative amounts.

**BrandDetail** – This element provides the brand family information required to track cigarettes sold. This information contains more detail than is required by the federal PACT ACT to comply with Nebraska law.

**Tax Jurisdiction – TaxJurisdiction** – This is required for ALL tax-paid transactions.

**Universal Product Code Number – UPCNumber** – This 12-digit number is the UPC number assigned by the cigarette manufacturer to the carton or case. Refer to the lookup table on our website for a list of UPC numbers.

**Manufacturer** – This is the manufacturer of the cigarette. Refer to the lookup table on our website for a list of [certified manufacturers](#).

**Brand Family – BrandFamily** – This is the brand of cigarette shown on this line of the invoice. Refer to the lookup table on our website for a list of [brand names](#).

**Total Number of Cigarettes – TotalCigarettes** – This is the individual number of cigarettes (sticks) shown on each line of the invoice. All numbers of cigarettes must be in sticks.

**Deliverer** – This element is required when a delivery seller makes delivery sales of cigarettes to the direct consumer. All elements are required including: deliverer name; deliverer address; and deliverer phone.

**Additional information as defined by the PACT Act is shown below:**

**Consumer** – A consumer is any person who purchases cigarettes or smokeless tobacco. This does not include any person lawfully operating as a manufacturer, distributor, wholesaler, or retailer of cigarettes or smokeless tobacco.

**Delivery Seller** – A person who make delivery sales.

**Delivery Sales** – Any sale of cigarettes or smokeless tobacco to a consumer if:

- The consumer orders by telephone or other method of voice transmission, the mail, the Internet, other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made; or
- The cigarettes or smokeless tobacco products are delivered by to the buyer by common carrier, private delivery service, or other method of remote delivery; or
- The seller is not in the physical presence of the buyer when the buyer obtains possession of the cigarettes or smokeless tobacco.

## Nebraska Schedule II Definitions

Nebraska Schedule II – This schedule is completed ONLY by resident and nonresident wholesalers to report Nebraska cigarette stamp activity.

**Schedule II – SchII** – Schedule II consists of four parts: Beginning Inventory; Stamps Purchased from the Department; Stamps Returned to the Department; and Ending Inventory.

**Beginning Inventory – BeginningInventory** – This element represents the amounts reported in beginning inventory equal to the previous month’s ending inventory.

**Stamps for Packs of 20 – StampsforPacksof20** – This is the number of unaffixed Nebraska stamps for packs of 20 cigarettes in your inventory on the first day of the calendar month.

**Stamps for Packs of 25 – StampsforPacksof25** – This is the number of unaffixed Nebraska stamps for packs of 25 cigarettes in your inventory on the first day of the calendar month.

**Tribal Stamps for Packs of 20 – TribalStampsforPacksof20** – This element is not currently used by the Department.

**Tribal Stamps for Packs of 25 – TribalStampsforPacksof25** – This element is not currently used by the Department.

**Gross Value of Nebraska Tax Stamps – GrossValue** – This amount is the U.S. dollar value of stamps in beginning inventory. Calculate the value by multiplying the number of stamps reported in StampsforPacksof20 by \$.64, plus the number of stamps reported in StampsforPacksof25 multiplied by \$.80.

**Printing Charges – PrintingCharges** – This element is not currently used by the Department.

**Shipping Charges – ShippingCharges** – This element is not currently used by the Department.

**Stamps Purchased from the Department – StampsPurchfromtheDepartment** – Report all cigarette tax stamps purchased and received.

**Date Stamps Recieved from the Department – DateRecieved** – This is the date you actually received the stamps from the Department.

**Nebraska Purchase Order Number – PurchaseOrderNumber** – This is the purchase order number printed on each purchase order form.

**Number of Stamps Purchased this Month – StampPurchased** – This identifies the type and dollar value of stamps purchased this month.

**StampsforPacksof20** – This is the number of Nebraska stamps purchased for packs of 20 cigarettes.

**StampsforPacksof25** – This is the number of Nebraska stamps purchased for packs of 25 cigarettes.

**TribalStampsforPacksof20** – This element is not currently used by the Department.

**TribalStampsforPacksof25** – This element is not currently used by the Department.

**GrossValue** – This amount is the U.S. dollar value of stamps for this purchase order. Calculate the value by multiplying the number of stamps reported in StampsforPacksof20 by \$.64, plus the number of stamps reported in StampsforPacksof25 multiplied by \$.80.

**PrintingCharges** – This element is not currently used by the Department.

**ShippingCharges** – This element is not currently used by the Department.

**Nebraska Stamps Returned to the Department – StampsRetdtotheDepartment** – Report all Nebraska stamps returned to the Department within this calendar month. This is to adjust stamp inventory only.

**Nebraska Stamps Returned to the Department – StampsReturnedtoDept** – Report all unaffixed stamps returned to the Department and provide an explanation for why the stamps were returned.

**StampsforPacksof20** – This is the number of Nebraska stamps returned for packs of 20 cigarettes.

**StampsforPacksof25** – This is the number of Nebraska stamps returned for packs of 25 cigarettes.

**TribalStampsforPacksof20** – This element is not currently used by the Department.

**TribalStampsforPacksof25** – This element is not currently used by the Department.

**GrossValue** – This amount is the U.S. dollar value of stamps returned. Calculate the value by multiplying the number of stamps reported in Stamps for Packs of 20 by \$.64, plus the number of stamps reported in StampsforPacksof25 multiplied by \$.80.

**PrintingCharges** – This element is not currently used by the Department.

**ShippingCharges** – This element is not currently used by the Department.

**Explanation of Nebraska Stamps Returned to the Department –**

**ExplanationofStampsRetd** – Explain why the stamps were returned to the Department.

**EndingInventory** – Amounts reported in ending inventory will become next month's beginning inventory.

**StampsforPacksof20** – This is the number of unaffixed Nebraska stamps for packs of 20 cigarettes in your inventory on the last day of the calendar month.

**StampsforPacksof25** – This is the number of unaffixed Nebraska stamps for packs of 25 cigarettes in your inventory on the last day of the calendar month.

**TribalStampsforPacksof20** – This element is not currently used by the Department.

**TribalStampsforPacksof25** – This element is not currently used by the Department.

**GrossValue** – This amount is the U.S. dollar value of stamps in ending inventory. Calculate the value by multiplying the number of stamps reported in StampsforPacksof20 by \$.64, plus the number of stamps reported in StampsforPacksof25 multiplied by \$.80.

**PrintingCharges** – This element is not currently used by the Department.

**ShippingCharges** – This element is not currently used by the Department.

## Nebraska Schedule III Definitions

**Nebraska Schedule III** – This schedule is a physical inventory of ALL saleable and unsaleable stamped and unstamped cigarettes that are in inventory at the beginning and end of the calendar month.

**ScheduleIII – SchIII** – Schedule III contains three elements: Beginning Inventory; Adjustments to Inventory; and Ending Inventory.

**BeginningInventory** – Report all cigarettes, by brand family, in inventory at the beginning of the month. This should be last month's ending inventory.

**Resident wholesalers** should report ALL inventory including Nebraska and other states, stamped, unstamped, saleable, and unsaleable cigarettes.

**Nonresident wholesalers** should report only those cigarettes in inventory that are Nebraska stamped cigarettes, including unsaleable Nebraska stamped cigarettes.

**BrandDetail** – This element provides the brand family information.

**TaxJurisdiction** – This is required for ALL tax-paid packs in inventory.

**Resident wholesalers** should report ALL packs in inventory. This includes Nebraska and other states, taxed and untaxed cigarettes. For untaxed packs, tax jurisdiction must be left blank.

**Nonresident wholesalers** should only report Nebraska stamped packs in inventory.

**UPCNumber** – This 12-digit number is the UPC number assigned by the cigarette manufacturer to the carton or case. Refer to the lookup table on our website for a list of UPC numbers.

**Manufacturer** – This is the manufacturer of the cigarette. Refer to the lookup table on our website for a list of [certified manufacturers](#).

**BrandFamily** – This is the brand of cigarette you have in your inventory. Refer to the lookup table on our website for a list of [brand names](#).

**TotalCigarettes** – This is the individual number of cigarettes for this brand in inventory. All numbers of cigarettes must be in sticks.

**Adjustments to Nebraska Inventory – AdjustmentsToInventory** – Report deductions of cigarettes from inventory not reported as sales, or credits on Schedule I. If you have an increase in inventory that is not from a purchase shown on Nebraska Schedule I, contact the Department for instructions. Adjustments are subtracted from inventory. Reductions to inventory should be reported as a positive number and any increases should be reported as a negative number. Allowable adjustments to inventory may include:

- a. Stamped and unstamped packs removed from inventory and returned to the cigarette manufacturer. Do not include items reported as credits on Schedule I.
- b. Adjustments to correct brand detail errors on invoices may be made in this section. This must include two entries (a positive and a negative) to recognize the change.
- c. If you have other adjustments for losses due to theft, fire, etc., [contact the Department](#) for special instructions.

**BrandDetail** – This element provides the brand family information.

**TaxJurisdiction** – This is required for ALL tax-paid packs.

**Resident wholesalers** must report ALL packs. This includes Nebraska and other states, taxed and untaxed cigarettes. For untaxed packs, do not include tax jurisdiction.

**Nonresident wholesalers** should only report Nebraska stamped packs.

**UPCNumber** – This 12-digit number is the UPC number assigned by the cigarette manufacturer to the carton or case. Refer to the lookup table on our website for a list of UPC numbers.

**Manufacturer** – This is the manufacturer of the cigarette. Refer to the lookup table on our website for a list of [certified manufacturers](#).

**BrandFamily** – This is the brand of cigarette you have in your inventory. Refer to the lookup table on our website for a list of [brand names](#).

**TotalCigarettes** – This is the individual number of cigarettes for this brand in

inventory. All numbers of cigarettes must be in sticks.

**Explanation of Adjustments to Nebraska Inventory – Explanation of Adjustment** – Provide a detailed explanation of each adjustment made to inventory. If an explanation is not included or is not detailed enough, the Department may disallow the adjustment or contact you for additional information.

**Ending Inventory** – Report all cigarettes, by brand family, in inventory at the end of the month. This will become next month's beginning inventory.

**Resident wholesalers** should report ALL inventory including Nebraska and other states, stamped, unstamped, saleable, and unsaleable cigarettes.

**Nonresident wholesalers** should report only those cigarettes in inventory that are Nebraska stamped cigarettes, including unsaleable Nebraska stamped cigarettes.

**Brand Detail** – This element provides the brand family information.

**Tax Jurisdiction** – This is required for ALL tax-paid packs in inventory.

**Resident wholesalers** should report ALL packs in inventory. This includes Nebraska and other states' taxed and untaxed cigarettes. For untaxed packs, tax jurisdiction should be left blank.

**Nonresident wholesalers** should only report Nebraska stamped packs in inventory.

**UPC Number** – This 12-digit number is the UPC number assigned by the cigarette manufacturer to the carton or case. Refer to the lookup table on our website for a list of UPC numbers.

**Manufacturer** – Is the manufacturer of the cigarette. Refer to the lookup table on our website for a list of [certified manufacturers](#).

**Brand Family** – Is the brand of cigarette you have in your inventory. Refer to the lookup table on our website for a list of [brand names](#).

**Total Cigarettes** – Is the individual number of cigarettes for this brand in inventory. All numbers of cigarettes must be in sticks.

## NE Form 55 Definitions

**Nebraska Cigarette Return, Form 55 – NEForm55** is filed only by resident and nonresident wholesalers. Form 55 consists of simple type elements that represent totals from Schedules I, II, and III that are used to calculate cigarette tax due. To determine applicable totals and subtotals, review the instructions above for each schedule. Pact Act filers who believe they have amounts to report on Form 55 should contact the Department.

The schema includes the X-path of each element total included on Form 55. The X-path is used to identify an element's location within the schema. This information will be recalculated by the Department after the file is uploaded. Credits may not be established on the Form 55, contact the Department if you have a credit. Errors in the totals may result in a Balance Due Notice or may require contact from the Department. A reference number issued by the Department does not indicate an error-free return.

**No Transactions to Report – NoTransactions** – Enter an “X” in this element ONLY if you are a resident or nonresident licensed wholesaler AND did not have any transactions, stamp inventory, or cigarette inventory to report this tax period.

**Cigarette Inventory to Account for this Month – CigaretteInvtoAccountfor** – This element identifies the number of cigarettes to account for this calendar month.

The total for resident wholesalers is the sum of all cigarettes shown in the following elements:

- SchIII, Beginning Inventory, Total Cigarettes;
- plus SchI, Untaxed Purchases, Total Cigarettes;
- plus SchI, Tax Paid Purchases, Total Cigarettes.

The total for nonresident wholesalers is the sum of all cigarettes shown in the following elements:

- SchI, Tax Paid Sales NE Jurisdiction, Total Cigarettes.

**Deductions from Cigarette Inventory – DeductionsfromCigaretteInv** – This element identifies allowable deductions from cigarette inventory to determine the number of cigarettes subject to Nebraska cigarette tax.

The total for resident wholesalers is the sum of all cigarettes shown in the following elements:

- SchI, Untaxed Sales, Total Cigarettes;
- plus SchI, Untaxed Credits, Total Cigarettes;
- plus SchI, Tax Paid Credits, Total Cigarettes;
- plus SchI, Tax Paid Sales not NE Jurisdiction, Total Cigarettes;
- plus SchIII, Adjustments to Inventory, Total Cigarettes;
- plus SchIII, Ending Inventory, Total Cigarettes.

Nonresident wholesalers should report zero in this element.

**Cigarettes Subject to Nebraska Tax – CigarettesSubjecttoTax** – This element is the number of cigarettes you are responsible for tax on. This total is the result of:

- Cigarette Inv to Account for;
- Minus Deductions from Cigarette Inv.

**Nebraska Cigarette Tax – CigaretteTax** – This is the amount of tax on the number of cigarettes subject to tax this month. This is not the amount you owe with this form. This is a preliminary calculation before taking into account the number of cigarette stamps used this month. CigaretteTax is the result of:

- CigarettesSubjecttoTax multiplied by .032.

**Value of Stamps to Account for – ValueofStampstoAccountfor** – This element represents the total dollar value of all Nebraska cigarette stamps to account for this month. This is the result of:

- SchII/Beginning Inventory/Gross Value;
- plus SchII/Stamp Purchases/Gross Value;



plus the result of –

SchIII, Beginning Inventory, NE Jurisdiction, Total Cigarettes multiplied by .032;

plus the result of –

SchI, Tax Paid Purchases, N E Jurisdiction, Total Cigarettes multiplied by .032.

**Value of Allowable Deductions from Nebraska Stamp Inventory –**

ValueofDeductionsfromStampInv – This element represents the total dollar amount of allowable deductions from the Value of Stamps to Account for before calculation of actual cigarette tax due. This element is the result of:

SchII/Stamps Ret to the Department/Gross Value;

plus SchII/Ending Inventory/Gross Value;

plus the result of –

SchI/Tax Paid Credit/NE Jurisdiction/Total Cigarettes multiplied by .032;

plus the result of –

SchIII/Adjustments to Inventory/NE Jurisdiction/Total Cigarettes multiplied by .032;

plus the result of–

SchIII/EndingInventory/NEJurisdiction/TotalCigarettes multiplied by .032.

**Value of Nebraska Cigarette Stamps Used this Month – ValueofStampsUsedthisMonth –** This

number is the total dollar value of all Nebraska cigarette tax stamps used this month. This element is the result of:

Form55, **Value of Stamps to Account for;**

minus Form55, **Value of Deductions from Stamp Inv.**

**Nebraska Cigarette Tax Due – CigaretteTaxDue** – This element is the actual cigarette tax due, if any, with the Form 55. This element is the result of:

Form55, Cigarette Tax;

minus Form55, **Value of Stamps Used this Month.**

If this calculation results in a positive amount, you owe tax with this return. Tax owed must be paid electronically. Please complete the financial transaction element to have the Department withdraw the funds from your bank account. If you prefer another method of electronic payment, visit our [website](#). If this calculation results in zero or a negative amount, there is no tax due and you are not required to schedule an electronic payment.

**Binary Attachment – BinaryAttachment** – The Department does not accept binary attachments.

## Financial Transactions Definitions

**FinancialTransaction** – Use this element only to make a cigarette tax payment by electronic funds withdrawal (EFW). If you complete the information, the Department will make an EFW from your account on the date and for the amount you specify. The Department will not use this information to refund credits shown on the Schedule I or Form 55.

**StatePayment** – This contains all of the information necessary for the Department to withdraw an amount owed on Form 55 from your bank account. Complete this information if you want the Department to debit your account when processing the return. Information on other methods of electronic payment, including both ACH debit including credit are available on our [website](#).

**Checking** – Checking this box indicates the account being debited is a checking account.

**Savings** – Checking this box indicates the account being debited is a savings account.

**Routing Transit Number** — This number identifies the financial institution where the account is located.

**Bank Account Number** — This number identifies the specific account to be debited.

**Payment Amount** — This is the amount for which the Department is authorized to debit the account.

**ID Number** — This is the ACH identifier.

**Account Holder Name** — This identifies the name of the bank account holder.

**Requested Payment Date** — This is the date the Department is authorized to debit the account.

**Addenda Record** — The Department does not use the addenda information in the schema. The Department will use the addenda record provided by the financial institution for taxpayers making ACH credit payments.

## Reference Numbers, Rejected Files, and Resubmissions

When a file is uploaded to the Department, the file is reviewed to determine if it validates to the schema and meets all of the business rules. If the file does not validate to the schema and meet all of the business rules, the file will be rejected. Business Rules define conditions the file must meet to be processed by the Department. For example, the element TaxJurisdiction must be completed whenever a tax paid transaction is reported on a Schedule I. Once the file meets all of the schema validations and business rules, you must submit the file and a reference number will be issued. If the file meets all of the published business rules, a reference number will be issued. If the file does not meet all of the business rules, it will be rejected. Previously uploaded files and reference numbers will be available in the File Upload History section of the upload page for a period of three years.

If a timely submitted return is rejected, but corrected, resubmitted and accepted within three days, the resubmitted return will be considered timely filed.

## Payment Methods

The Department offers multiple options for making payments.

- Include direct debit information along with your electronic return. You may warehouse this payment until the due date of the return;
- Credit card payments through a third party vendor;

- ACH Debit payments; and
- ACH Credit payments.

See the Department's [website](#) for additional payment information.

## Data Requirements

**Zero or Blank Fields** — You do not need to transmit any optional element that has a zero or is blank. Send data elements only if they contain data values. Do not send empty data elements (for example zero financial fields, unused elements, etc.).