

Reporting Sales and Use Tax to Multiple Localities Using NebFile for Business

Taxpayers who file the Nebraska Sales and Use Tax Return, Form 10, online using the [NebFile for Business](#) program may now submit an electronic file of local codes and tax amount information within the program. Taxpayers reporting five or more localities may find this option more efficient than entering each tax amount on the Form 10, Schedule I.

Format Your Tax Information in CSV Format

The information you send (upload) must be in a comma-separated values (CSV) format. The CSV format contains three fields per line:

1. A 3-digit local code;
2. An amount of local use tax; and
3. An amount of local sales tax.

The [local code](#) must be used in place of the city or county name.

Using a Spreadsheet

For example, a taxpayer needs to report local sales and use tax on behalf of six cities. The taxpayer's spreadsheet shows the information below.

	A	B	C
1	Local Jurisdiction (Local Code)	Local Use Tax	Local Sales Tax
2	Omaha (365)	\$0.00	\$100.00
3	Lincoln (285)	\$1,000.01	\$200.00
4	Grand Island (210)	\$2,000.02	\$0.00
5	Bellevue (046)	\$20.00	\$30.25
6	Kearney (269)	\$10.00	\$25.31
7	Hastings (230)	\$0.00	\$13.02

The column headings must be removed; the first column must be changed to the corresponding local code; the format of the columns must not have dollar signs or commas; and the spreadsheet must be saved as a CSV file (.csv) to submit the information to the Nebraska Department of Revenue.

	A	B	C
1	365	0	100
2	285	1000.01	200
3	210	2000.02	0
4	46	20	30.25
5	269	10	25.31
6	230	0	13.02

Although local codes are 3-digit numbers, you may omit leading zeros when saving your spreadsheet information into CSV format.

Without a Spreadsheet

If you are a software developer creating a CSV file without using a spreadsheet, follow the steps below:

- Use a **comma** to separate the local code from the local use tax. Commas should only be used to separate each type of information. Do not use commas as part of the dollar values because this will cause an error to occur when submitting the file.
- **Local use tax** must be reported next - if no local use tax is due for a locality, enter '0'.
- Use a **comma** to separate local use tax from local sales tax collected.
- **Local sales tax** is reported at the end of each line. If no local sales tax is due for this locality, enter '0'.

Using the localities and tax amounts shown above, the CSV file should look like this:

```
365,0,100
285,1000.01,200
210,2000.02,0
46,20,30.25
269,10,25.31
230,0,13.02
```

Upload Procedures

Once you have created a CSV file, follow these steps for sending/uploading your local sales and use tax records into the NebFile program:

1. Click on the '**Select File to Upload**' button which has been added to the NebFile for Business program. This allows you to report local sales and use tax by submitting a file from your computer.

Sales and Use Tax

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Schedule I - Local Sales and Use Tax

The program defaults to calculate tax when the amount subject to tax is entered. Click [Enter Tax](#) to have the program calculate the amount subject to tax when tax is entered.

[Select File to Upload](#) Click this button (optional) if you would like to upload a comma-separated values (CSV) file instead of entering your Schedule I information manually. Click [here](#) for a description of the required format.

Local Jurisdiction Local Code	Rate	Use Tax		Sales Tax	
		1 Amount Subject to Local Use Tax	2 Local Use Tax	3 Amount Subject to Local Sales Tax	4 Local Sales Tax
Aurora (026)	.010	<input type="text"/>	.00	<input type="text"/>	.00
Totals		.00	.00	.00	.00

Select a Jurisdiction Not Listed Above (To add a jurisdiction click [below](#))

- Once the CSV file is selected, click 'Open' to submit the file directly into the NebFile program.

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Schedule I - Local Sales and Use Tax

The program defaults to calculate the amount of the required file. Click this button to select a file instead of entering the amount.

Select File to Upload

Local Jurisdiction Local Code ?	Rate	Amount
Aurora (026)	.010	
Totals		

Select a Jurisdiction Not Listed Above

Select One

*Amounts for duplicate city codes will be summed and combined into a single row.

[Print this Form \(Optional\)](#)

Back Save Save/Next

- Once the file has been submitted, the local sales and use tax values and totals on Form 10, Schedule I, are populated.

Local Jurisdiction Local Code ?	Rate	Use Tax		Sales Tax	
		1 Amount Subject to Local Use Tax	2 Local Use Tax	3 Amount Subject to Local Sales Tax	4 Local Sales Tax
		Enter Amount			
Bellevue (046)	.015	1,333.33	20.00	2,016.67	30.25
Grand Island (210)	.015	133,334.67	2,000.02		.00
Hastings (230)	.015		.00	868.00	13.02
Kearney (269)	.015	666.67	10.00	1,687.33	25.31
Lincoln (285)	.015	66,667.33	1,000.01	13,333.33	200.00
Omaha (365)	.015		.00	6,666.67	100.00
Totals		202,002.00	3,030.03	24,572.00	368.58

Select a Jurisdiction Not Listed Above

Select One

(To add a jurisdiction click + below)

*Amounts for duplicate city codes will be summed and combined into a single row.

[Print this Form \(Optional\)](#)

Back Save Save/Next

- You may submit multiple files or manually make changes in the NebFile program until your Form 10, Schedule I, is correct.


Schedule I - Local Sales and Use Tax

You have chosen to enter the amount of tax. Click [Enter Amount](#) to have the program calculate the tax when the amount subject to tax is entered.

Click this button (optional) if you would like to upload a comma-separated values (CSV) file instead of entering your Schedule I information manually. Click [here](#) for a description of the required format.

Click this button to remove all amounts shown in the schedule below.

Local Jurisdiction Local Code ?	Rate	Use Tax		Sales Tax	
		1 Amount Subject to Local Use Tax	2 Local Use Tax	3 Amount Subject to Local Sales Tax	4 Local Sales Tax
		Enter Amount			
Bellevue (046)	.015	1,333.33	20.00	2,016.67	30.25
Grand Island (210)	.015	133,334.67	2,000.02		.00
Hastings (230)	.015		.00	868.00	13.02
Kearney (269)	.015	666.67	10.00	1,687.33	25.31
Lincoln (285)	.015	66,667.33	1,000.01	13,333.33	200.00
Omaha (365)	.015		.00	6,666.67	100.00
	Totals	202,002.00	3,030.03	24,572.00	368.58

Select a Jurisdiction Not Listed Above (To add a jurisdiction click  below)

Select One

*Amounts for duplicate city codes will be summed and combined into a single row.

[Print this Form \(Optional\)](#)

- Clicking the 'Clear Amounts' button removes the dollar amounts on the Schedule I. The locality names and local codes will remain.
 - After you have removed the values, you may upload files or manually enter amounts until your Schedule I is correct.
 - If you upload multiple files, values will be totaled in NebFile (not replaced).
- When the Form 10, Schedule I, is complete, click 'Save/Next' to continue filing.