

FOR IMMEDIATE RELEASE:
December 2, 2009

FOR INFORMATION CONTACT:
Douglas A. Ewald, Tax Commissioner
(402) 471-5604
Ellen Thompson, Policy Section
(402) 471-5679

INTERNET AND CATALOG SHOPPING

LINCOLN — If you are doing your holiday shopping over the Internet or by catalog, the Nebraska Department of Revenue (Department) suggests you keep your receipts. You may owe Nebraska “consumer’s use” tax.

If an Internet retailer or catalog company does not collect the Nebraska and applicable local sales tax, you are responsible for paying the tax as consumer’s use tax.

When items such as clothing, books, wine, and electronics are purchased from Internet retailers and delivered into Nebraska, the sales price of the item(s), including delivery and handling charges, are subject to consumer’s use tax.

If the Internet retailer does not collect sales tax for Nebraska, then you become responsible for self-reporting the consumer’s use tax at the same rate as the sales tax.

Consumer’s use tax is reported and paid on the [Nebraska and Individual Consumer’s Use Tax Return, Form 3](#), which is due on January 25, 2010 for purchases you made during 2009.

More information on consumer’s use tax can be found on the Department’s Web site: www.revenue.ne.gov.

##

APPROVED:



Douglas A. Ewald
Tax Commissioner