Use this form for tax period 10/01/2011-03/31/2012 only.

Nebraska Department of REVENUE

Nebraska and Local Sales and Use Tax Return

- If applicable, complete Schedule I on reverse side.
- See optional Nebraska Net Taxable Sales and Use Tax Worksheets.

FORM 10

Tax Category	Nebraska ID Number	Rpt.Code	Tax Period

Due Date:

PLEASE DO NOT WRITE IN THIS SPACE

RESET PRINT

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

- Name, address, or ownership changes? See instructions.

☐ **Check this box if your business has permanently closed, has been sold to someone else, or your permit is no longer needed. New owners must apply for their own sales tax permit.**

1 Gross sales and services (see instructions)			1	00
2 Net taxable sales (see instructions)			2	00
3 Nebraska sales tax (line 2 multiplied by .055)			3	
4 Nebraska use tax (see instructions)	4			
Complete Nebraska Schedule I prior to completing lines 5 & 6.				
5 Local use tax from line 1, Nebraska Schedule I	5			
6 Local sales tax from line 2, Nebraska Schedule I			6	
7 Total Nebraska and local sales tax (line 3 plus line 6)			7	
8 Sales tax collection fee (line 7 multiplied by .025; if the result is $75.00 or more, enter $75.00)			8	
9 Sales tax due (line 7 **minus** line 8)			9	
10 Total Nebraska and local use tax (line 4 plus line 5)			10	
11 Total Nebraska and local sales and use tax due (line 9 plus line 10)			11	
12 Previous balance with applicable interest at 5% per year and payments received through			12	0.00

☐ **Check this box if your payment is being made electronically.**

13 BALANCE DUE (line 11 plus or minus line 12). Pay in full with return	13	

Under penalties of law, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

sign here ▶ Authorized Signature | Title | ( ) Daytime Phone | Date | Email Address

paid preparer's use only ▶ Preparer's Signature | Date | Preparer's PTIN

Print Firm's Name (or yours if self-employed), Address and Zip Code | EIN | ( ) Daytime Phone

For tax assistance, call 800-742-7474 (Nebraska and Iowa) or 402-471-5729.

THIS RETURN IS DUE ON OR BEFORE THE 20TH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Paper filers mail this return and payment to: NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98923, LINCOLN, NE 68509-8923.

6-002-1967 Rev. 10-2011 Supersedes 6-002-1967 Rev. 6-2011

Nebraska Department of REVENUE

NEBRASKA SCHEDULE I — Local Sales and Use Tax

- Attach to Form 10.
- County Sales Tax is on Page 3.
- Nebraska Schedule I-MVL is on Page 3.

Name on Form 10 | Nebraska ID Number | Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Ainsworth	52-003	.015			Crofton	179-126	.01		
Albion	81-004	.015			Curtis	51-129	.01		
Alliance	27-008	.015			Dannebrog	153-134	.01		
Alma	82-009	.015			David City	101-138	.015		
Arapahoe	157-016	.01			Daykin	180-140	.01		
Arcadia	192-017	.01			DeWeese	173-144	.01		
Arnold	152-019	.01			Diller	67-147	.01		
Ashland	50-021	.015			Dodge	148-150	.01		
Atkinson	88-023	.01			Doniphan	181-151	.01		
Auburn	57-025	.01			City of Douglas	43-153	.015		
Aurora	170-026	.01			Duncan	135-156	.01		
Bassett	99-035	.01			Eagle	23-159	.01		
Bayard	44-037	.01			Edgar	102-161	.01		
Beatrice	17-039	.015			Elgin	142-164	.01		
Beaver City	141-040	.01			Elm Creek	159-167	.01		
Bellevue	3-046	.015			Elmwood	105-168	.005		
Benkelman	176-050	.015			Eustis	106-176	.01		
Bennet	147-051	.01			Exeter	171-178	.015		
Bennington	42-052	.01			Fairbury	36-179	.015		
Bertrand	118-053	.01			Falls City	79-182	.015		
Big Springs	100-055	.01			Farnam	143-183	.01		
Blair	53-057	.015			Fremont	62-191	.015		
Bloomfield	83-058	.01			Friend	124-192	.01		
Blue Hill	71-060	.01			Fullerton	30-193	.015		
Brainard	187-066	.01			Geneva	136-198	.015		
Bridgeport	32-068	.01			Genoa	120-199	.015		
Brownville	191-073	.01			Gering	37-200	.015		
Broken Bow	66-072	.015			Gibbon	72-201	.01		
Burwell	132-081	.01			Gordon	8-206	.01		
Cambridge	145-087	.015			Gothenburg	21-207	.015		
Cedar Rapids	114-092	.01			Grand Island	34-210	.015		
Central City	78-094	.01			Greenwood	160-213	.01		
Ceresco	25-095	.015			Gresham	125-214	.015		
Chadron	13-096	.015			Gretna	161-215	.015		
Chambers	177-097	.01			Guide Rock	126-217	.01		
Chappell	12-099	.01			Harrison	49-227	.01		
Chester	178-100	.01			Hartington	167-228	.01		
Clarks	158-101	.01			Harvard	162-229	.01		
Clay Center	188-104	.01			Hastings	33-230	.015		
Columbus	60-110	.015			Hay Springs	68-231	.01		
Cortland	119-116	.01			Hebron	127-235	.01		
Cozad	26-119	.015			Hemingford	48-236	.015		
Crawford	20-122	.015			Henderson	112-237	.015		
Creighton	61-123	.01			Hildreth	89-243	.01		
Crete	18-125	.015			Holdrege	54-245	.015		

1 Total the amounts of use tax in Column A (enter here and on line 6, Column A, on Page 3) **1**

2 Total the amounts of sales tax in Column B (enter here and on line 6, Column B, on Page 3) **2**

PLEASE COMPLETE PAGES 2 AND 3 OF THIS SCHEDULE I.

NEBRASKA SCHEDULE I — Local Sales and Use Tax

Name on Form 10 | Nebraska ID Number | Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Hooper	144-248	.01			Pawnee City	168-383	.015		
Howells	189-251	.01			Paxton	128-384	.01		
Hubbell	45-253	.01			Pender	174-385	.01		
Humphrey	146-255	.015			Peru	93-386	.01		
Hyannis	154-257	.01			Petersburg	130-387	.01		
Imperial	163-258	.01			Pierce	139-390	.01		
Jackson	164-263	.015			Plainview	46-392	.015		
Jansen	111-264	.01			Plattsmouth	121-394	.015		
Kearney	38-269	.015			Plymouth	47-397	.015		
Kimball	9-273	.015			Ponca	194-399	.015		
LaVista	14-274	.015			Ralston	151-407	.015		
Lewellen	5-281	.01			Randolph	190-408	.01		
Lexington	29-283	.015			Ravenna	85-409	.01		
Lincoln	2-285	.015			Red Cloud	74-411	.015		
Loomis	149-291	.01			Republican City	64-412	.01		
Louisville	107-293	.015			Rushville	11-425	.01		
Loup City	90-294	.015			St. Edward	175-452	.01		
Lyons	108-298	.015			St. Paul	104-454	.01		
Madison	113-299	.015			Sargent	155-428	.01		
Malcolm	150-302	.01			Schuyler	75-430	.015		
Maywood	193-311	.015			Scottsbluff	22-432	.015		
McCook	103-312	.015			Scribner	185-433	.015		
McCool Junction	133-313	.015			Seward	129-435	.01		
Milford	63-322	.01			Shelton	165-437	.01		
Minden	55-327	.01			Sidney	7-441	.015		
Mitchell	69-328	.015			Silver Creek	116-442	.01		
Monroe	182-330	.015			S. Sioux City	40-446	.015		
Morrill	137-332	.01			Spencer	109-448	.01		
Mullen	183-334	.01			Springfield	195-450	.015		
Nebraska City	16-339	.015			Springview	166-451	.01		
Neligh	91-341	.01			Stromsburg	186-467	.015		
Nelson	80-342	.01			Stuart	110-468	.01		
Newman Grove	98-346	.015			Superior	65-470	.01		
Niobrara	73-349	.01			Sutton	94-473	.015		
Norfolk	15-351	.015			Syracuse	122-475	.01		
North Bend	92-353	.015			Tecumseh	86-481	.015		
North Platte	4-355	.015			Tekamah	87-482	.015		
Oakland	35-358	.01			Terrytown	24-483	.01		
Oconto	172-360	.01			Tilden	56-487	.015		
Odell	59-362	.01			Uehling	70-491	.01		
Ogallala	6-363	.015			Valentine	156-497	.015		
Omaha	1-365	.015			Valley	41-498	.015		
O'Neill	39-366	.01			Verdigre	76-502	.01		
Ord	115-369	.015			Wahoo	95-506	.015		
Osceola	131-371	.015			Wakefield	169-507	.01		
Oshkosh	10-372	.015			Waterloo	19-512	.015		
Osmond	117-373	.01			Wausa	123-514	.01		
Oxford	84-376	.01			Waverly	196-515	.01		
Palmyra	138-380	.01			Wayne	58-516	.01		
Papillion	28-382	.015			Weeping Water	140-517	.01		

3 Total the amounts of use tax in Column A (enter here and on line 7, on page 3) **3**

4 Total the amounts of sales tax in Column B (enter here and on line 7, on page 3) **4**

NEBRASKA SCHEDULE I — Local Sales and Use Tax

Name on Form 10	Nebraska ID Number	Tax Period

CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax	CITY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
West Point	184-519	.01							
Wilber	96-523	.01							
Wymore	77-534	.015							
York	97-536	.015							

COUNTY	CODE	RATE	COLUMN A Use Tax	COLUMN B Sales Tax
Dakota County	134-922	.005		

5 Total the amounts of use tax in Column A and sales tax in Column B on this page	5		
6 Enter the total amounts from Column A and Column B from Page 1	6		
7 Enter the total amounts from Column A and Column B from Page 2	7		
8 Total use tax to report (Column A, total of lines 5, 6, and 7). Enter here and on line 5, Form 10	8		
9 Total sales tax to report (Column B, total of lines 5, 6, and 7). Enter here and on line 6, Form 10	9		

NEBRASKA SCHEDULE I-MVL — Motor Vehicle Leases for Periods of More Than 31 Days

Only to be completed by those who are leasing motor vehicles to others for periods of more than 31 days.

1 Enter the amount of state tax included on Form 10, line 3, that was reported on long-term leases (more than 31 days) of motor vehicles (see instructions) (Code 600-600)	1	

Nebraska Department of REVENUE

Nebraska Net Taxable Sales and Use Tax Worksheets

- The online version of these worksheets expands for detailed information.
- To see this information, complete these worksheets online.

FORM 10

Worksheets

NEBRASKA NET TAXABLE SALES WORKSHEET

1. Gross Sales and Services in Nebraska Regulation 1-007. Enter on line 1, Form 10 .....

ALLOWABLE EXEMPTIONS AND DEDUCTIONS FROM GROSS SALES

A. Sales of nontaxable services. See **TAXABLE** services in Regulation 1-007 .....

B. Sales of items or taxable services sold for resale. Regulation 1-013 .....

C. Sales to exempt purchasers. Regulation 1-012 .....

D. Sales of exempt items or services. Regulation 1-012 .....

E. Exempt sellers. Regulation 1-012 .....

F. Use-based exemptions. Regulation 1-012 .....

G. Other allowable deductions (see our website for a list of allowable deductions and the applicable regulations). .....

H. Total allowable exemptions and deductions (A through G) .....

2. Net Taxable Sales (line 1 minus line H). Enter on line 2, Form 10 .....

NEBRASKA USE TAX WORKSHEET

1. Cost of items and taxable services purchased for use in Nebraska on which tax was not paid. Regulation 1-002 .....
2. Cost of items withdrawn from inventory for personal or business use. Regulation 1-002 .....
3. Total amount subject to Nebraska use tax (line 1 plus line 2) .....
4. Nebraska use tax (line 3 multiplied by the rate identified on line 3, Form 10) .....
5. Credit for tax paid to other states on items in line 4. Regulation 1-002 .....
6. Nebraska Use Tax Due (line 4 minus line 5). Enter on line 4, Form 10 .....

6-476-2008 Rev. 10-2011
Supersedes 6-476-2008 Rev. 6-2011

INSTRUCTIONS FOR FORM 10

WHO MUST FILE. Every person making taxable sales in Nebraska is a retailer and must hold a Nebraska Sales Tax Permit. Every retailer must file a Nebraska and Local Sales and Use Tax Return, Form 10, on or before the due date. Out-of-state retailers should only report Nebraska sales on this return.

HOW TO OBTAIN A PERMIT. You must complete a Nebraska Tax Application, Form 20, to apply for a sales tax permit. After the application has been processed, you will receive your Nebraska sales tax ID number printed on the permit.

WHEN AND WHERE TO FILE. This return and payment are due the 20th of the month following the tax period covered by the return. Payments made by check or money order must be postmarked by the U. S. Postal Service on or before the due date. Electronic Funds Transfer (EFT) payments must be initiated before 5 p.m. Central Time on the due date. **Paper returns** must be mailed to the Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923. Make a copy of this return and all schedules for your records.

ELECTRONIC FILING. The Nebraska Department of Revenue (Department) encourages all taxpayers to file and pay electronically. Taxpayers who have been approved to file a combined return **must** e-file original returns. Taxpayers required to pay by EFT or credit card are also required to e-file the Form 10. The Department will not mail Form 10 to anyone required to pay by EFT or to anyone who has e-filed Form 10 in the past. If you have questions about EFT, Internet filing, or payment options, visit **www.revenue.ne.gov**.

PREIDENTIFIED RETURN. This return is to be used only by the retailer whose name is printed on it. Do not file returns that are photocopies, are for another tax period, or have not been preidentified. If you have not received a return for the tax period, and will be filing a paper return, visit the Department's website to print a Form 10. Complete the ID number, tax period, name, and address information.

NAME AND ADDRESS CHANGES. If the business name has changed and it is a name change only (for example, if the ownership or federal ID number has not changed), mark through the previous name and plainly print the new name and write "name change only." If you e-file, name changes should be made on a Nebraska Change Request, Form 22.

If there is a change or correction in the name or address, mark through the incorrect information and plainly print the correct information. If this is the result of a relocation of your business, indicate this by writing "relocated" on the return. If you are e-filing, you may make an **address** change during filing; however, **name** changes must be done by filing a Form 22. See previous paragraph for **name** change information. **Reminder:** A sales tax permit is required for **each** location. If an additional location is opened, you must apply for another sales tax permit by filing a Form 20.

OWNERSHIP CHANGES. A change in ownership, or type of ownership (individual to a partnership, partnership to a corporation, etc.) requires you to cancel your permit and obtain a new permit for the new business. To cancel the old permit, check the box in the upper left corner of the Form 10 or follow the online instructions for cancelling your permit. The new owners must complete a Form 20, to obtain their own sales tax permit. The new owners of the business should not use the previous owner's preidentified sales and use tax returns.

CREDIT RETURNS. If line 11 is a credit amount, documentation must be sent with the return to support the credit. This documentation must include a letter of explanation, invoices, or credit memos issued to customers. When e-filing, complete the explanation box with information on the credit. You will be contacted if additional documentation is required. If a credit is shown on line 11, it may be applied to a balance shown on line 12, if any, or used on future returns. If the credit cannot be used in a reasonable amount of time, a Claim for Overpayment of Sales and Use Tax, Form 7, may be filed. The statute of limitations for filing the Form 7 is three years from the due date following the end of the period for which the credit was created.

AMENDED RETURNS. To file an amended return, use a Form 10, clearly print "Amended Return" at the top of the form, and provide an explanation of the changes. Also, complete the ID number, tax period, name, and address information. All amended returns, including those for combined filers, must be filed by using a paper form. If you e-file, you can make changes to your filed return any time before the return's due date. This feature is for **current** tax period returns only. After a return's due date, an amended Form 10 must be filed on a paper form.

PENALTY AND INTEREST. If the return is not filed and paid by the due date, a penalty will be assessed in the amount of 10% of the tax due or $25, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 12 from the due date until payment is received.

RETENTION OF RECORDS. Records to substantiate this return must be kept and be available to the Department for a period of at least three years following the date of filing the return.

Additional information regarding sales and use taxes may be found in the "Information Guides" section of the Department's website.

SPECIFIC INSTRUCTIONS

Retailers must report the tax due for each type of tax. If no sales or use tax is due, the retailer must indicate that by entering a zero, N/A, line, word, or statement on the appropriate line for each tax. Failure to do so extends the statute of limitations to five years for audit and collection purposes.

Refer to the optional Nebraska Net Taxable Sales Worksheets for assistance in completing Form 10. The paper version is attached; however, the online version has many links that provide additional detail.

LINE 1. Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Enter BOTH taxable and exempt sales rounded to the nearest dollar. Out-of-state retailers, enter only Nebraska sales. Line 1 DOES NOT include the amount of sales tax collected.

LINE 2. Enter the net taxable sales rounded to the nearest whole dollar. Refer to the online version of the Nebraska Net Taxable Sales Worksheets for allowable deductions.

LINES 4 and 5. TRANSACTIONS SUBJECT TO USE TAX. Use tax is due on all taxable purchases when Nebraska and any applicable local sales tax is not paid. Use tax is due on your cost of these items or taxable services. Some examples include:

1. Purchase of property (for example, uniforms, magazines, computers, software) from a retailer;
2. Purchase of taxable services (for example, repair or installation labor on tangible personal property, pest control, building cleaning, motor vehicle towing) from a retailer;
3. Purchase of property from outside Nebraska, brought to Nebraska for use or storage;
4. Items withdrawn from inventory for use or donation; and
5. Taxable services purchased and then donated.

LINE 6. Enter the total local sales tax, line 2, Schedule I.

LINE 8. The retailer is allowed to retain a fee for collecting the Nebraska and local sales tax.

LINE 12. A **balance due** resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns is entered by the Department on this line. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be allowed on your next return. If you have already paid the amount on this line with a previous remittance, please disregard it. A **credit** is indicated by the word "subtract" and this amount can be subtracted from the amount due on line 11. However, if your records do not support this credit, please contact the Department.

LINE 13. All taxpayers are encouraged to make payments electronically. Do not send a paper check if you are mandated to pay electronically. Electronic payments may be made using the Department's FREE e-pay program (ACH Debit), by ACH Credit, Credit Card, or by telephone. Refer to the EFT Debit User Guide for additional information, or call 800-232-0057 to make a payment. Those not mandated may attach a check or money order for the amount on line 13, made payable to the Nebraska Department of Revenue.

SIGNATURES. Paper returns must be signed by the taxpayer, partner, officer, or member. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the Department. Any person who is paid for preparing a taxpayer's return must also sign the return as preparer. E-filers are required to identify the person completing the return during the filing process.

NEBRASKA SCHEDULE I

LINE 1, LOCAL USE TAX. Total the amounts reported in the use tax column and enter on line 1, Nebraska Schedule I, and on line 5, Form 10.

LINE 2, LOCAL SALES TAX. Total the amounts reported in the sales tax column, enter on line 2, Nebraska Schedule I, and on line 6, Form 10.

The Schedule I will display any city or county that has been reported in the last 12 months. Any additional city or county may be added by writing the information in the blank boxes on the Schedule I. E-filers may add any required city or county when completing Schedule I during filing. Any city or county that you write in or add during e-filing will be printed or shown on your next return. You can find listings of the local city or county taxing jurisdictions and the sales tax rates at **www.revenue.ne.gov**.

NEBRASKA SCHEDULE I - MVL

Enter the portion of the state sales tax (reported on Form 10, line 3) that is from the lease of motor vehicles to others for periods of more than 31 days. Motor vehicles include automobiles, trucks, trailers, semitrailers, and truck tractors which are not classified as transportation equipment. See our Leased Motor Vehicles Information Guide.