

Nebraska Licensing and Registration Requirements

If you need to report a liability for periods prior to the date of this application, enter the earliest date (month, day, year) you need a return.

Month/Day/Year

13 (1) **Resident Cigarette Wholesale Dealer's Stamping License – \$500 Fee and \$10,000 Surety Bond**
Enclose the fee and the surety bond. Annual renewal is required.

Month/Day/Year

14 (2) **Directory License – No Fee**
Check this box if you are a resident wholesaler and want to possess cigarettes and roll-your-own tobacco products that are not listed on the Nebraska directory, but may be intended for sale in other states. Annual renewal is required.

Month/Day/Year

15 (3) **Nonresident Cigarette Wholesale Dealer's Stamping License - \$500 Fee and \$10,000 Surety Bond**
Enclose the fee and the surety bond. Annual renewal is required.

Registered Agent for Service of Process:

The nonresident cigarette wholesale dealer has appointed and continues to engage the following agent located in Nebraska for service of process in connection with the enforcement of [Neb. Rev. Stat. §§ 69-2701 to 69-2711](#) and [§§ 77-2601 to 77-2615](#).

Agent Name		
Company		
Address		
Phone Number	FAX Number	Email Address

Attach a current letter from the registered agent accepting the appointment.

Month/Day/Year

16 (4) **Cigarette Manufacturer's Registration – No Fee**
(Cigarette manufacturer must attach a copy of its federal permit.)

Month/Day/Year

17 (5) **Distributor's Registration – No Fee**

Month/Day/Year

18 **License to Transport Unstamped Cigarettes – \$10 Fee and \$1,000 Surety Bond**
Enclose the fee and the surety bond.

Month/Day/Year

19 **Tobacco Products License – \$25 Fee** (Enclose fee)

20 Person to contact regarding this application

Authorized Contact Person (Please print.)	Title	Email Address	()	Phone Number

Under penalties of law, I declare that I have examined this application, and to the best of my knowledge and belief, it is correct and complete.

**sign
here** ▶

Signature of Owner, Partner, Member, Corporate Officer, or Person Authorized by Attached Power of Attorney	Title	Date	Phone Number
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Mail this application along with documentation, any fee, or bond to:
NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98903, LINCOLN, NE 68509-8903.
revenue.nebraska.gov, 800-742-7474 (NE and IA), 402-471-5729

INSTRUCTIONS

Resident Cigarette Wholesale Dealer (resident wholesaler). Every resident wholesaler's location in Nebraska that affixes Nebraska cigarette tax stamps to packages of cigarettes for sale in this state must be licensed. A surety bond in the amount of \$10,000 must be submitted with the application and the \$500 licensing fee. This license is required to be renewed annually.

Nonresident Cigarette Wholesale Dealer (nonresident wholesaler). Every nonresident wholesaler's out-of-state location that affixes Nebraska cigarette tax stamps to packages of cigarettes for sale in this state must be licensed. A surety bond in the amount of \$10,000 must be submitted with the application and \$500 licensing fee. In addition, an applicant located in a state other than Nebraska must designate an agent for service of process in Nebraska and provide notice that must be submitted with the application. This license is required to be renewed annually.

Directory License. Every resident wholesaler must obtain a Directory License allowing it to purchase or possess in this state cigarettes and roll-your-own tobacco products of a cigarette manufacturer or brand family that is not listed in the Directory. This license is required to be renewed annually.

Cigarette Manufacturer's and Distributor's Registration

Cigarette Manufacturer's Registration. Every cigarette manufacturer selling unstamped cigarettes in or into Nebraska must register with the Nebraska Department of Revenue (Department) as a manufacturer. This registration is required by LB 590 passed by the 2011 Nebraska legislature. Manufacturers are also required to certify brand families sold in Nebraska each year on or before April 30th. Every registered manufacturer will be issued a Nebraska ID number. All PACT Act reporting must be completed using the Department's online e-file program.

Distributor's Registration. Every distributor selling unstamped cigarettes in or into Nebraska must register with the Department as a distributor. This registration is required by LB 590 passed by the 2011 Nebraska legislature. Every registered distributor will be issued a Nebraska ID number. All PACT Act reporting must be completed using the Department's online e-file program.

Filing of the Nebraska Schedule I satisfies the reports required to be submitted pursuant to the federal PACT Act.

Tobacco Products License. A tobacco products license must be obtained by the first owner of the tobacco products. The first owner is any person who is: engaged in the business of selling tobacco products in this state who brings or causes tobacco products to be brought into this state for sale in this state; who manufactures and sells tobacco products in this state; or who is an out-of-state supplier who ships or transports tobacco products to retailers in this state and obtains a license. Tobacco products include those forms of tobacco, other than cigarettes, suitable for chewing or smoking. **The \$25 licensing fee must be submitted with the application.**

Permit to Transport Unstamped Cigarettes. Common carriers transporting unstamped cigarettes from any bonded warehouse to a licensed resident cigarette wholesale dealer in Nebraska must obtain a permit to transport unstamped cigarettes. A surety bond in the amount of \$1,000 must be submitted with the application and the permit fee.

Electronic Filing and Payment Requirements

Beginning with the January 2013 tax period, all cigarette tax filers and PACT Act filers must use the Department's e-file program. The return must be e-filed using the Department's [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 and business rules available on our [website](#). Additionally, if any amount is owed with the filing, payment must be made electronically. The upload program contains a financial transaction element, that when completed, allows the Department to debit your bank account on the date and for the amount you specify with the filing. Other electronic payment methods, including direct debit, credit card, and ACH credit methods are available and additional information may be found on our [website](#).

Other Tax Programs

If your company needs to obtain a Litter Fee license or another license, you must complete a [Nebraska Tax Application, Form 20](#).