

# Nebraska Cigarette and Use Tax Return

Name  Home Address (Number and Street or Rural Route)  City State Zip Code	<b>Please Do Not Write In This Space</b>    Social Security Number
Tax Period Covered by this Return (Month and Year)	

(A) Name and Address of Seller or Internet Web Address	(B) Date of Invoice	(C) Brand Name	(D) Amount of Invoice	(E) Number of Packs Purchased

1 Total amount of invoices.....	<b>1</b>	\$		
2 Total number of <b>packs</b> purchased.....	<b>2</b>			
3 Cigarette tax due (line 2 multiplied by .64) .....	<b>3</b>	\$		
4 Total amount subject to use tax (total of lines 1 and 3) .....	<b>4</b>			
5 Nebraska use tax (line 4 multiplied by .055) .....	<b>5</b>	\$		
6 Local use tax (local code ) (line 4 multiplied by local rate ) (See instructions) .....	<b>6</b>			
7 Total Nebraska and local use tax due (total of lines 5 and 6) .....	<b>7</b>			
8 Total amount due (total of lines 3 and 7). Pay in full with return .....	<b>8</b>	\$		

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

**sign  
here**

Authorized Signature

Signature of Preparer Other than Taxpayer

( )  
Telephone Number

( )  
Telephone Number

Date

Address

Date

**This return is due on or before the 10<sup>th</sup> day of the month following the tax period indicated above.**

Mail this return and payment to: **Nebraska Department of Revenue, PO Box 98923, Lincoln, NE 68509-8923.**

**revenue.nebraska.gov, call 800-742-7474 (NE and IA) or 402-471-5729**

**Retain a copy for your records.**

## Instructions

**Who Must File.** Every person who purchases a pack or packs of **cigarettes** that are delivered into Nebraska without an affixed Nebraska cigarette tax stamp is required to file a Nebraska Cigarette and Use Tax Return, Form 55C, for the purpose of reporting the cigarette and use taxes owed.

**Tobacco Products.** If you purchased other tobacco products such as cigars, chewing tobacco, and roll-your-own tobacco products, please contact the Nebraska Department of Revenue for assistance by calling 800-742-7474.

**When to File.** This return must be filed on or before the 10th day of the month following the purchase of cigarettes.

### Specific Instructions

Enter the requested information for each purchase of cigarettes during the month for which Form 55C is being filed.

**Column C.** Enter the specific brand name of cigarettes purchased.

**Example:** If you purchased Marlboro kings, Marlboro lights, and Marlboro menthols, report these different styles under the cigarette brand name "Marlboro."

**Column D.** Enter the total amount paid to purchase the cigarettes. The total amount paid includes all delivery and shipping charges.

**Column E.** A pack of cigarettes is a container in which individual cigarettes are wrapped or boxed. A pack of cigarettes can contain 1 or more cigarettes. An individually wrapped cigarette is a pack containing one cigarette. The tax per pack is the same for all packs containing 20 or fewer cigarettes.

If you purchased cartons of cigarettes, you must multiply the number of cartons by the number of packs in each carton.

**Examples:** If you purchased five cartons of Camel cigarettes and each carton contained 10 individual packs of 20 cigarettes, the total number of packs to report is 50.

If you purchased five cartons of Camel cigarettes and each carton contained 10 individual packs of 10 cigarettes, the total number of packs to report is 50.

**Packs Containing More Than 20 Cigarettes.** If you purchased a pack or packs containing more than 20 cigarettes, you must file a separate Form 55C.

If you purchased packs of cigarettes containing more than 20 cigarettes, you must change the tax rate on line 3. The tax rate is 64 cents plus 3.2 cents for each additional cigarette.

**Example:** The tax rate on a pack of 25 cigarettes is \$.80 (64 cents plus 3.2 cents times five cigarettes or 16 cents for a total tax rate of \$.80). If you purchased a pack or packs of 25 cigarettes, cross out .64 and enter .80 on line 3.

**Line 3.** The cigarette tax rate per pack containing one to 20 cigarettes is \$.64.

If you purchased packs of cigarettes containing 25 cigarettes, change the tax rate on line 3 to \$.80.

**Line 4.** The total amount subject to use tax includes the amount of cigarette tax that is owed.

**Line 6.** To determine the proper city code and local option use tax rate, please visit our website: [revenue.nebraska.gov](http://revenue.nebraska.gov).

On our main Web page enter the words **local option** in the search box. On the next page click on the heading titled "New Local Option Sales and Use Tax Rates" and then find your city name, city code, and local rate. Enter the city code and local rate on line 6.

**Example:** You live in Lincoln, Nebraska. Your local code is 2-285 and the local rate is .015.