

Instructions

Nebraska Schedule II. This schedule is provided to assist in the preparation of your Nebraska Tobacco Products Tax Return, Form 56. Enter your name, ID number, and tax period in the space provided. If additional space is required to list all imports and exports of snuff, attach a schedule with the same information.

The schedule containing the same format and information may be submitted using electronic media, such as a CD. Attach the completed schedule to Form 56 and return it to the Nebraska Department of Revenue.

Snuff. Snuff is any finely cut, ground, or powdered tobacco that is not intended to be smoked and includes “moist snuff” that is intended to be placed in the mouth and “dry snuff” that is intended to be inhaled or sniffed through the nose.

Specific Instructions

Snuff Imported. Enter the requested information for each shipment of snuff imported into Nebraska during the month for which Form 56 is being filed.

Snuff Manufactured and Sold in Nebraska. Persons who manufacture snuff in Nebraska and sell the snuff to individuals and retailers in this state must include these sales on Form 56, Schedule II, for the same tax period as the Form 56. Resident wholesalers report the name and address of the vendor from which the snuff products were purchased from. Nonresident wholesalers report the name and address of the Nebraska customer to whom the snuff was sold.

Brand Name. Do not list the different varieties of any particular brand of snuff. For example, Red Seal snuff comes in four long cut varieties: Wintergreen, Mint, Natural, and Straight. For reporting purposes the different varieties can all be reported under the brand name Red Seal.

Column A. Enter the total number of containers of each brand of snuff imported and manufactured and sold.

Column B. Enter the exact net weight of the container as listed by the manufacturer. Example: .47, .82, 1.2, or 1.5 ounces.

Column C. Multiply the number of containers in Column A by the number of ounces in Column B and enter the total number of ounces in Column C.

Line 1. Enter the exact total number of ounces on Form 56, line 6.

Exports to Other States. Enter the requested information for each customer to whom you have exported snuff during the same tax period as the Form 56.

Line 2. Enter the exact total number of ounces on Form 56, line 7.

Snuff Returned to the Manufacturer. Credit is allowed for the tax paid on snuff that is returned to the manufacturer as unsalable. Credit memoranda for returned snuff are issued by the Department and must be attached to the Form 56 on which the credit is claimed. Do not attach the manufacturer’s affidavit or claim credit before the credit memorandum has been issued. Amounts incorrectly reported will be disallowed and may result in penalty and interest.

Snuff Returned from Customers. Resident wholesalers who have received snuff returned from a customer located outside of Nebraska should report those transactions on line 2 as a negative number. Nonresident wholesalers who have received snuff returned from a customer located in Nebraska should report those transactions on line 1 as a negative number.