

# Nebraska Credit Computation for Cigarettes Sold to Native American Indian Tribal Members in Indian Country

**FORM  
68**

Retailer's Nebraska Sales Tax ID Number	Social Security or Federal ID Number
Period Covered by Claim Beginning _____, _____ and Ending _____, _____	
Identify the Indian country where the retailer is located	

Retailer's Name and Location Address			Retailer's Name and Mailing Address		
Name			Name		
Business Street Address (Do Not Use PO Box)			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code
Stamping Agent's Name and Location Address			Stamping Agent's Name and Mailing Address		
Name			Name		
Business Street Address (Do Not Use PO Box)			Street or Other Mailing Address		
City	State	Zip Code	City	State	Zip Code

Cigarette Tax Credit Computation			
<b>1</b> Total number of packs of 20 cigarettes or less sold to Native American Indian Tribal Members in the Tribe's Indian country (attach Exempt Transactions Worksheet).....	<b>1</b>		
<b>2</b> Credit claimed for exempt sales on packs of 20 cigarettes or less (line 1 multiplied by \$.64) .....	<b>2</b>		

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

**sign  
here** ▶

Authorized Signature of Retailer \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

## For Stamping Agent's Use Only

• Attach Form 68 to your Cigarette Purchase Order Form if claiming a credit from line 5.

**3** Credit in the amount of \_\_\_\_\_ has been allowed on \_\_\_\_\_  
(Invoice Number or Billing Description)

**sign  
here** ▶

Authorized Signature of Stamping Agent \_\_\_\_\_ Date \_\_\_\_\_ Email Address \_\_\_\_\_ Phone Number \_\_\_\_\_

Name of Stamping Agent
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[illegible]

## Instructions

**Who May File.** Every retailer **located in Indian country in Nebraska** that sells cigarettes in exempt transactions in Nebraska, must complete and sign this form to receive credit for the cigarette tax previously paid to the stamping agent. If the retailer purchased cigarettes from a wholesaler who is not licensed as a stamping agent, contact the Nebraska Department of Revenue for specific instructions. Form 68 cannot be completed for any transaction occurring in a Native American Indian Tribe's Indian country for which the State of Nebraska and the Native American Indian Tribe have entered into a [compact](#) relating to cigarette taxation.

**Important Note.** The retailer must identify the Indian country in which the retailer is located and complete the Form 68 Worksheet (worksheet) or similar electronic spreadsheet. If this worksheet or similar electronic spreadsheet is not completed and submitted, the credit will not be issued. Attach additional worksheets if more space is needed. If a stamping agent reviews the worksheet and determines the worksheet supports a lesser credit than stated on line 2 then the stamping agent should enter the lesser credit amount on line 3.

**When and Where to File.** Retailers of cigarettes may receive credit from the stamping agent against their next purchase for those cigarettes previously sold in exempt transactions.

Credit is not allowed for taxes paid to the stamping agent on any cigarettes purchased from the stamping agent, but not yet sold in an exempt transaction.

The retailer must retain copies of Forms 68 and worksheet.

**Credit Allowance.** The stamping agent signature in the designated space provides evidence that credit has been allowed to the retailer for the amount allowed on line 3. The Form 68 and worksheet must be attached to the Purchase Order for Nebraska Cigarette Tax Stamps to receive the tax credit for cigarettes from line 3.

**Exempt Transactions.** Any sale of cigarettes to a Native American Indian where title and possession are taken within the Indian country of the tribe to which the Native American Indian is an enrolled member is exempt from tax.

### Instructions for the Exempt Transaction Worksheet

**Date of Sale at the Retail Location.** Enter the date of the exempt transaction.

**Name of Purchaser.** Enter the name of the Native American Indian purchaser.

**Native American Indian Purchaser's ID.** Check the PK box if the exempt Native American Indian purchaser is personally known to the retailer. Check the NAID box if the exempt Native American Indian's Nebraska Native American Indian Tax Exemption ID Card was shown to the retailer. Check the TID box if the Tribal ID Card was shown to the retailer.

**Is the purchaser an enrolled member of the Tribe where the retailer is located?** Check the "yes" box if the exempt Native American Indian purchaser is an enrolled member of the same tribe as the retailer's Indian country location. Otherwise, check "no."

**Clerk Initials.** Enter the initials of the clerk who sold the cigarettes.

**Brand Family.** Enter the brand family for the cigarettes sold. Brand family means all styles of cigarettes sold under the same trademark such as Marlboro or Camel. Cigarettes within the same brand family are differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol", "lights", "kings" and "100s."